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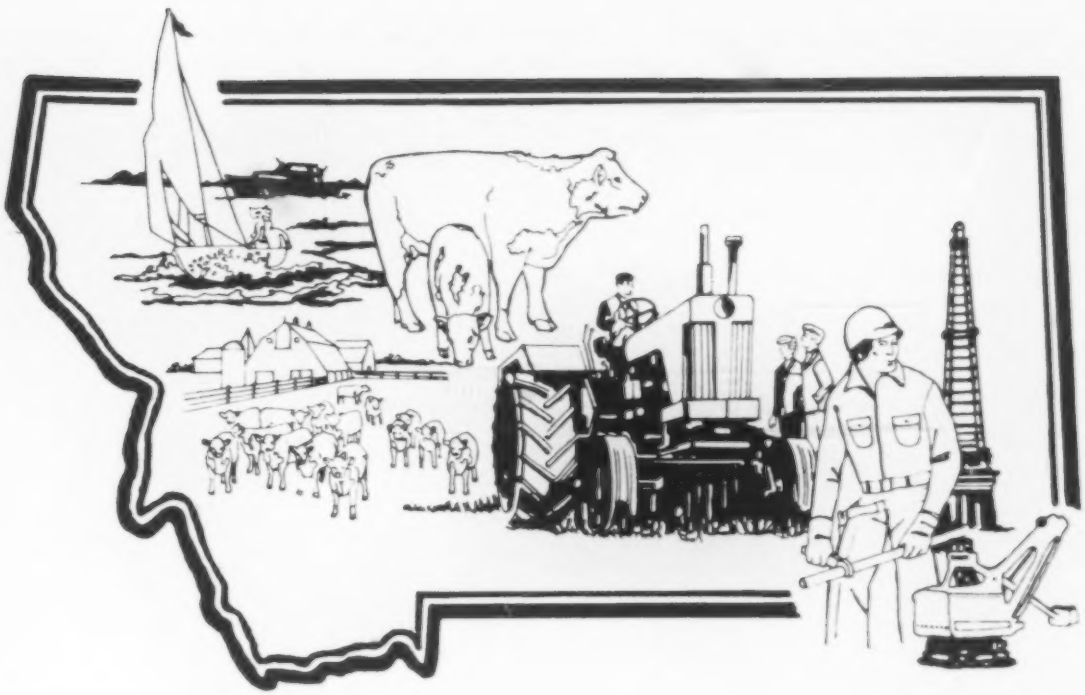
Montana Department of Revenue

1986 - 1988



Biennial Report

DEPARTMENT OF REVENUE

TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

HELENA, MONTANA 59620

LETTER OF TRANSMITTAL

Governor Ted Schwinden and
Members of the Fifty-First Montana Legislature:

I am transmitting the Report of the Department of Revenue for the time period July 1, 1986 through June 30, 1988, as required in 15-1-205 MCA. We have revised several of the tables to provide you more useful information.

I hope you find the Report useful in your deliberations.

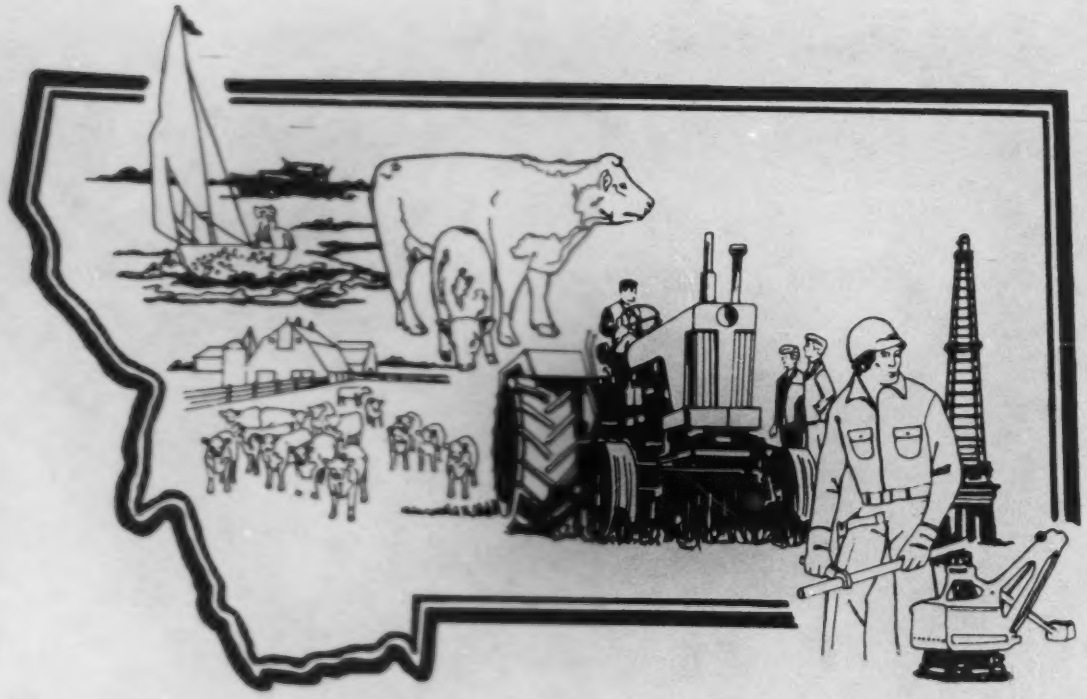
Respectfully submitted,

John D. LaFaver
Director

Montana Department of Revenue

Biennial Report

for the period July 1, 1986 to June 30, 1988



Prepared by the Montana Department of Revenue,
Mitchell Building, Helena, MT 59620 (406) 444-2981

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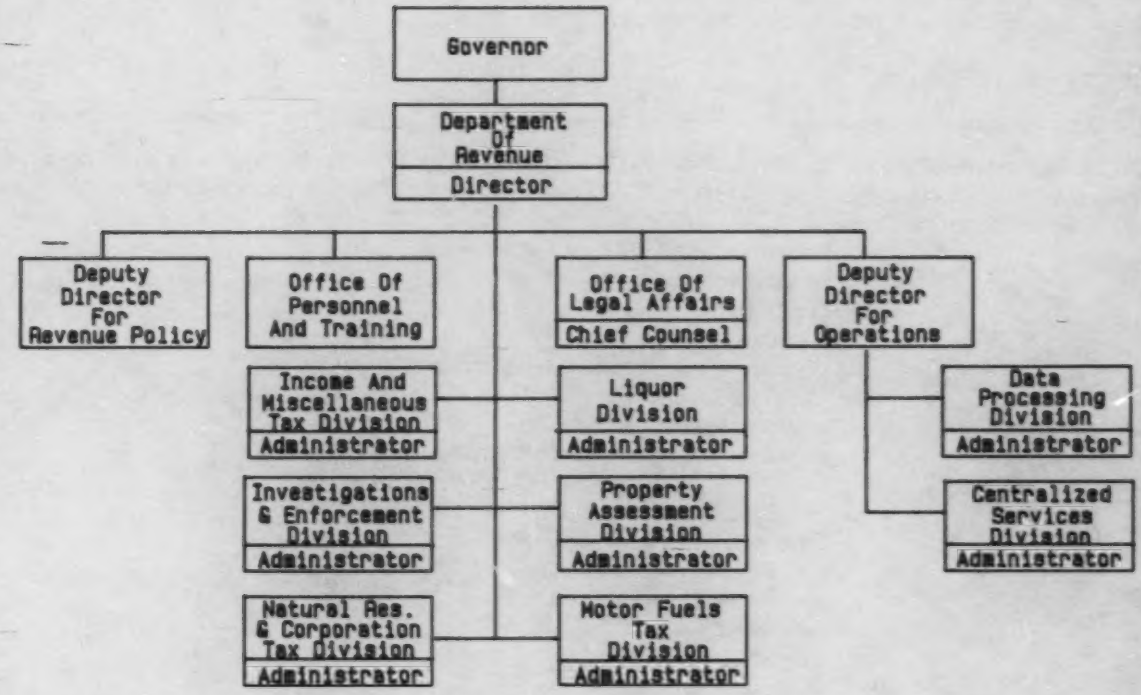

Governor
Department Of Revenue
Director
Deputy Director For Revenue Policy
Office Of Personnel And Training
Office Of Legal Affairs
Chief Counsel
Deputy Director For Operations
Income And Miscellaneous Tax Division
Administrator
Liquor Division
Administrator
Data Processing Division
Administrator
Investigations & Enforcement Division
Administrator
Property Assessment Division
Administrator
Centralized Services Division
Administrator
Natural Res. & Corporation Tax Division
Administrator
Motor Fuels Tax Division
Administrator

STRUCTURE AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The **Director's Office (444-2460)** advises the Governor on all matters affecting the agency, recommends changes to Montana tax laws and policies, provides policy direction to all Department Divisions, and develops and presents the Department's biennial budget.

The **Office of Legal Affairs (444-2852)** is responsible for providing complete legal services to the Director's Office, all divisions of the Department of Revenue and other areas where the Department of Revenue has an interest.

The **Office of Personnel and Training (444-2866)** is responsible for administration of the classification and pay plans, development and interpretation of personnel policies and procedures, recruitment and selection activities, training and staff development, labor negotiations and collective bargaining, grievance and appeal resolution, employee assistance, Equal Employment Opportunity (EEO) and Affirmative Action for the Department.

OPERATING DIVISIONS

The Department of Revenue consists of six operating divisions which have administrative responsibility for tax laws.

The **Income and Miscellaneous Tax Division (444-2837)** administers state income tax law and over a dozen other taxes. The division has active audit, compliance and collections programs and is responsible for operating the tax withholding system. The division is responsible for:

Accommodations Tax
Abandoned Property
Camper Decal
Cigarette Tax
Cigarette Wholesaler and Retailer License
Consumer Counsel Tax
Contractor's Gross Receipts Tax
Department of Public Service Regulation Tax
Drug Tax
Escheated Estates
Emergency 911 Phone Service Regulation Tax
Express Company License Tax
Freight Line Company License Tax
Inheritance Tax
Individual Income Tax
Minimum Cigarette Price Law
National Housing Tax
Rural Electric and Telephone Cooperative License Tax
Sleeping Car Company Tax
Store License Tax
Telephone Company License Tax
Tobacco Products Tax
Tramway Gross Receipts Tax
Withholding Tax

The **Investigations and Enforcement Division (444-2846)** is responsible for investigation and enforcement of:

Child Support Obligations
State Liquor Codes
Video Gaming Statutes and Regulations
Welfare and Medicaid Fraud Statutes

The **Liquor Division (444-2540)** administers the laws governing the sale, taxation and licensing of distilled spirits, wine and beer. It also supervises the operation of the State Liquor Stores and Agencies.

The **Motor Fuels Tax Division (444-3474)** is responsible for licensing and administers taxes on:

Gasoline
Diesel Fuel
Gasohol
Aviation Fuel

The **Natural Resource and Corporation Tax Division (444-2441)** administering the corporation license tax and taxes applied to natural resources and solid minerals. Taxes include:

Corporation License Tax
Corporation Income Tax
Coal Mines Gross Proceeds Tax
Coal Severance Tax
Coal Retailers License Tax
Cement and Gypsum Producers License Tax
Electrical Energy Producers License Tax
Federal and State Royalties
Metalliferous Mines License Tax
Metal Mines Gross Proceeds Tax
Micaceous Minerals Mines License Tax
Mines Net Proceeds Tax
Oil and Natural Gas Severance Tax
Oil and Gas Net Proceeds Tax
Resource Indemnity Trust Tax

The **Property Assessment Division (443-0811)** is responsible for valuing all taxable property in the state. The program is charged with assuring uniformity among the various counties and with determining the value of taxable property which crosses county lines.

SUPPORT DIVISIONS

Two additional support divisions perform a variety of internal functions within the Department.

The **Centralized Services Division (444-3438)** provides many support services for the Department. These include central mail processing, cashiering, accounting, payroll and internal management review. The division also administers the collection of bad debts for all state agencies.

The **Data Processing Division (444-3149)** provides data processing and word processing services for the Department. The division also administers the research program which compiles information, analyzes data using statistical methods, forecasts revenues from tax sources, provides responses for taxpayer questions and publishes major Department reports.

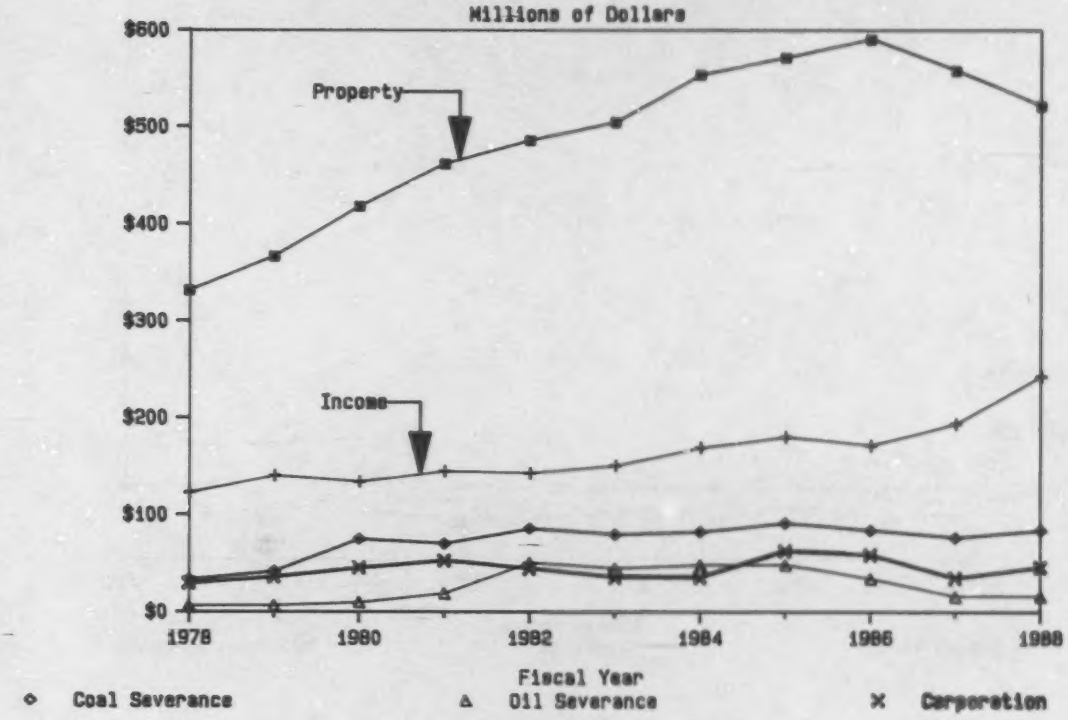
DEPARTMENT OF REVENUE COLLECTIONS — 1984-1988 (Fiscal Years)*

	1984	1985	1986	1987	1988
Abandoned Property	$ 178,639	$ 402,417	$ 490,341	$ 494,857	$ 769,008
Accommodations Tax	0	0	0	0	3,372,658
Aviation Fuel Tax	347,762	324,051	320,791	315,058	327,252
Bad Debt Collections	225,590	280,723	338,824	457,613	619,891
Camper Decal Fee	8,802	8,384	7,787	7,615	7,042
Cement & Gypsum Taxes & Licenses	117,213	110,842	115,057	107,519	126,650
Cigarette Tax	11,929,453	12,984,626	12,469,883	11,895,275	11,278,326
Cigarette Wholesalers & Resale License	16,000	15,650	15,035	14,975	13,325
Coal Severance Tax	82,823,410	91,748,856	84,217,213	76,546,593	84,638,312
Consumer Counsel Tax	691,166	761,809	811,769	444,816	407,471
Contractor's Gross Receipts Tax (Net)	1,152,868	1,935,117	1,916,303	1,094,458	488,446
Corporation License Tax	35,396,240	62,670,886	58,584,784	34,567,815	46,200,103
Dangerous Drug Tax	0	0	0	0	46,768
Diesel Fuel Tax	17,793,066	19,278,727	18,576,576	17,541,396	21,185,520
Electrical Energy Producers' License Tax	2,413,172	2,361,855	2,530,403	2,991,861	3,311,082
Escheated Estates (Net)	75,754	(180,973)	14,581	27,828	0
Freight Line Company Tax	1,334,111	1,379,417	1,195,066	1,212,219	1,229,618
Gasoline License Tax	61,088,589	61,880,197	60,481,888	67,631,602	80,889,296
Income Tax Withheld	138,653,474	146,079,227	146,892,504	161,470,648	192,208,969
Income Tax All Other	31,692,870	34,977,930	25,323,759	33,204,845	51,559,752
Income Tax Contribution Checkoffs	36,626	38,535	50,257	64,517	51,062
Inheritance Tax (Net)	5,960,471	7,656,622	8,364,764	7,212,092	8,745,457
Metalliferous Mines License Tax	2,630,135	1,977,324	1,479,993	1,756,121	4,248,913
Micaceous Mineral Mines License Tax	8,941	8,492	8,001	5,269	7,689
Natural Gas Severance Tax	2,797,996	2,945,778	2,890,666	2,492,465	1,491,523
Net Proceeds Penalties	7,975	8,906	5,875	6,325	38,750
Oil Severance Tax	49,029,017	48,789,984	34,728,749	16,143,592	16,484,059
Resource Indemnity Trust Tax	6,716,089	4,449,324	5,992,267	3,821,977	4,979,333
Rural Electric & Telephone Co-op Tax	13,030	11,210	12,057	12,589	10,597
Store License Tax	285,916	284,726	286,823	276,937	270,026
Telephone License Tax	2,521,905	2,931,732	3,243,935	3,546,256	3,450,499
Tobacco Products Tax	692,897	650,793	669,932	720,332	773,440
Other**	19,867	19,943	16,552	17,535	26,940
Totals	$ 456,659,044	$ 506,793,110	$ 472,052,435	$ 446,103,000	$ 539,257,777

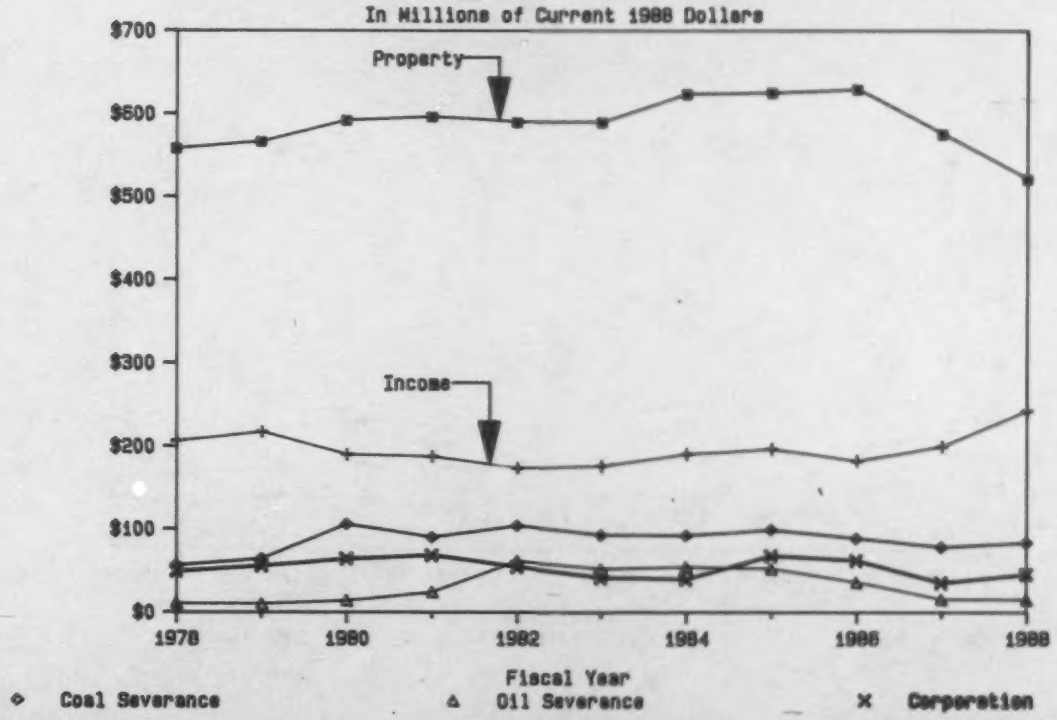
* *Source SBAS Report 635*

** *Includes Coal Dealers' License, Gasoline Dealers' Refund Permits, National Housing Tax, and Tramway Tax*

REVENUE COLLECTIONS BY TOP FIVE SOURCES

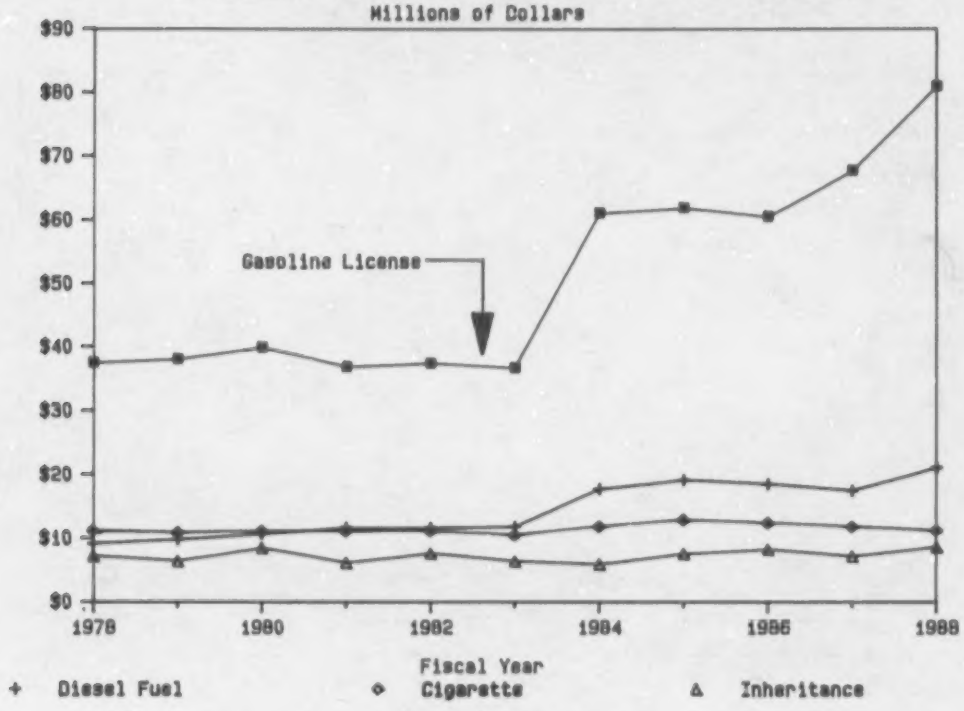


REVENUE COLLECTIONS BY TOP FIVE SOURCES



COLLECTIONS BY OTHER MAJOR SOURCES

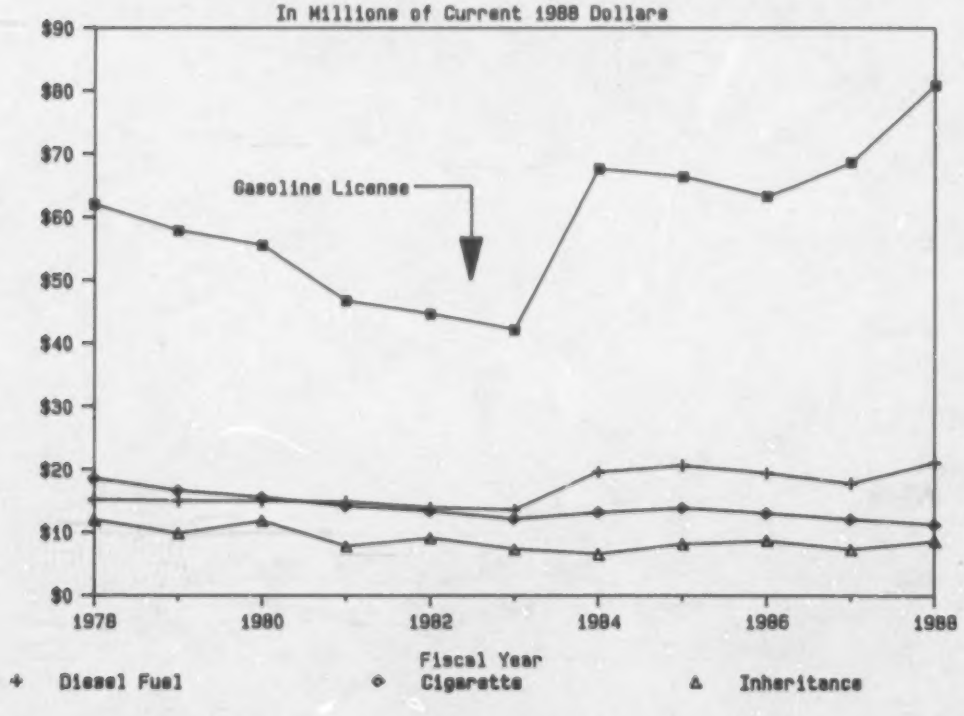
Millions of Dollars



+ Diesel Fuel ◇ Cigarette △ Inheritance

COLLECTIONS BY OTHER MAJOR SOURCES

In Millions of Current 1988 Dollars



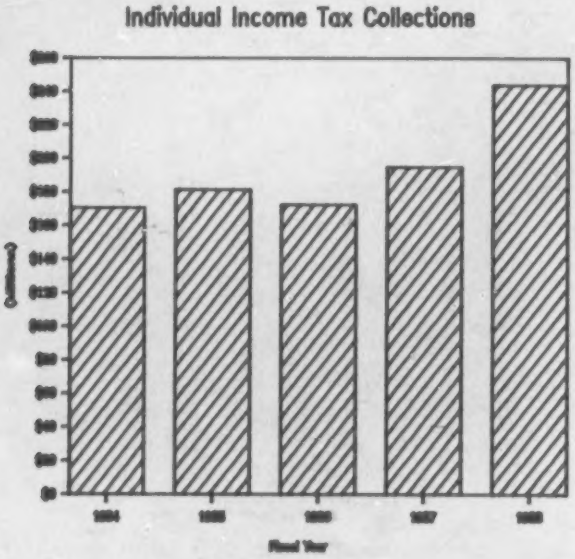
+ Diesel Fuel ◇ Cigarette △ Inheritance

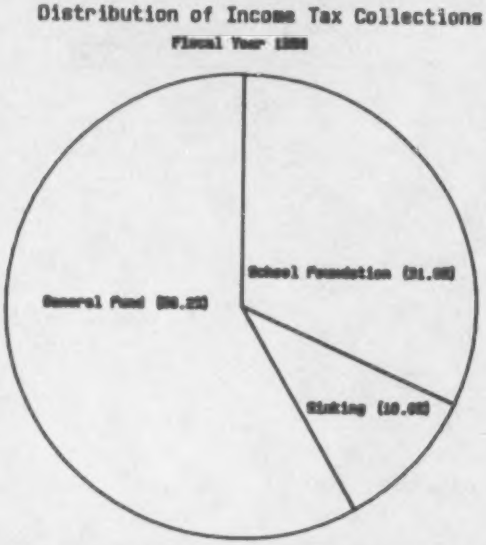
II. INCOME TAX

Individual income tax is collected at rates ranging from 2% to 11% of Montana taxable income. In addition, a 10% surtax was in effect for tax years 1987 and 1988. The income tax is Montana's largest tax source. It is distributed 58.2% to the state General Fund, 31.8% to the School Foundation Program, and 10% to the Sinking Fund for retirement of state bonds.

In many cases, employers who withhold wages for Federal tax purposes must withhold for Montana income tax. For calendar year 1986, wages were withheld on 274,292 returns.

Individuals, except farmers or ranchers, must make **declarations of estimated tax** for net income (from sources other than wages, salaries, bonuses, or other payments received for work) expected to equal or exceed income from wages, salaries, bonuses or other payments received for work. In calendar year 1986, 7,660 returns included estimates of tax payments.





Since 1981, Montana's income tax has been **indexed** to changes in the Consumer Price Index (CPI). The personal exemption, standard deduction, and tax brackets are adjusted annually in response to inflation. The effect of indexing on the income tax paid by an "average" individual and family is shown below.

FAMILY OF 4*

Tax Year	Gross Income**	Tax Under Indexation	Tax Without Indexation
1986	$ 33,270	$ 1,120	$ 1,359
1987	34,480	1,159	1,444

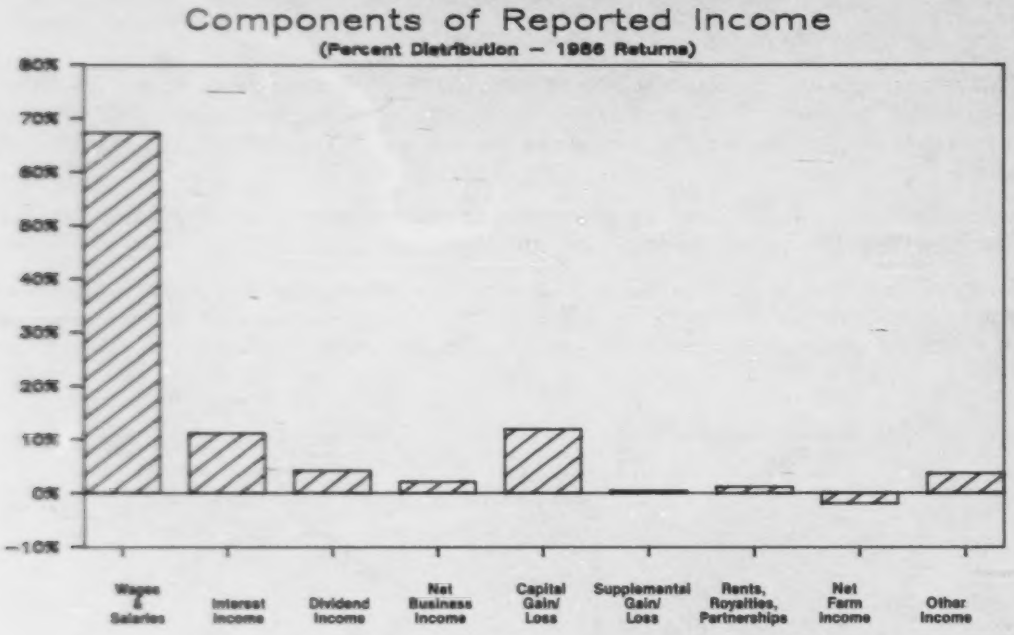
INDIVIDUAL***

Tax Year	Gross Income**	Indexation	Indexation
1986	$ 15,970	$ 627	$ 784
1987	16,550	649	833

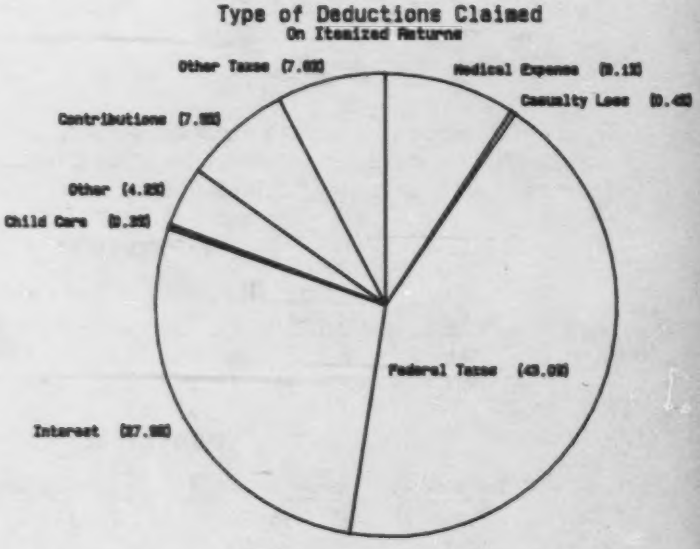
* *Deductions assumed to be 30% of gross income.*

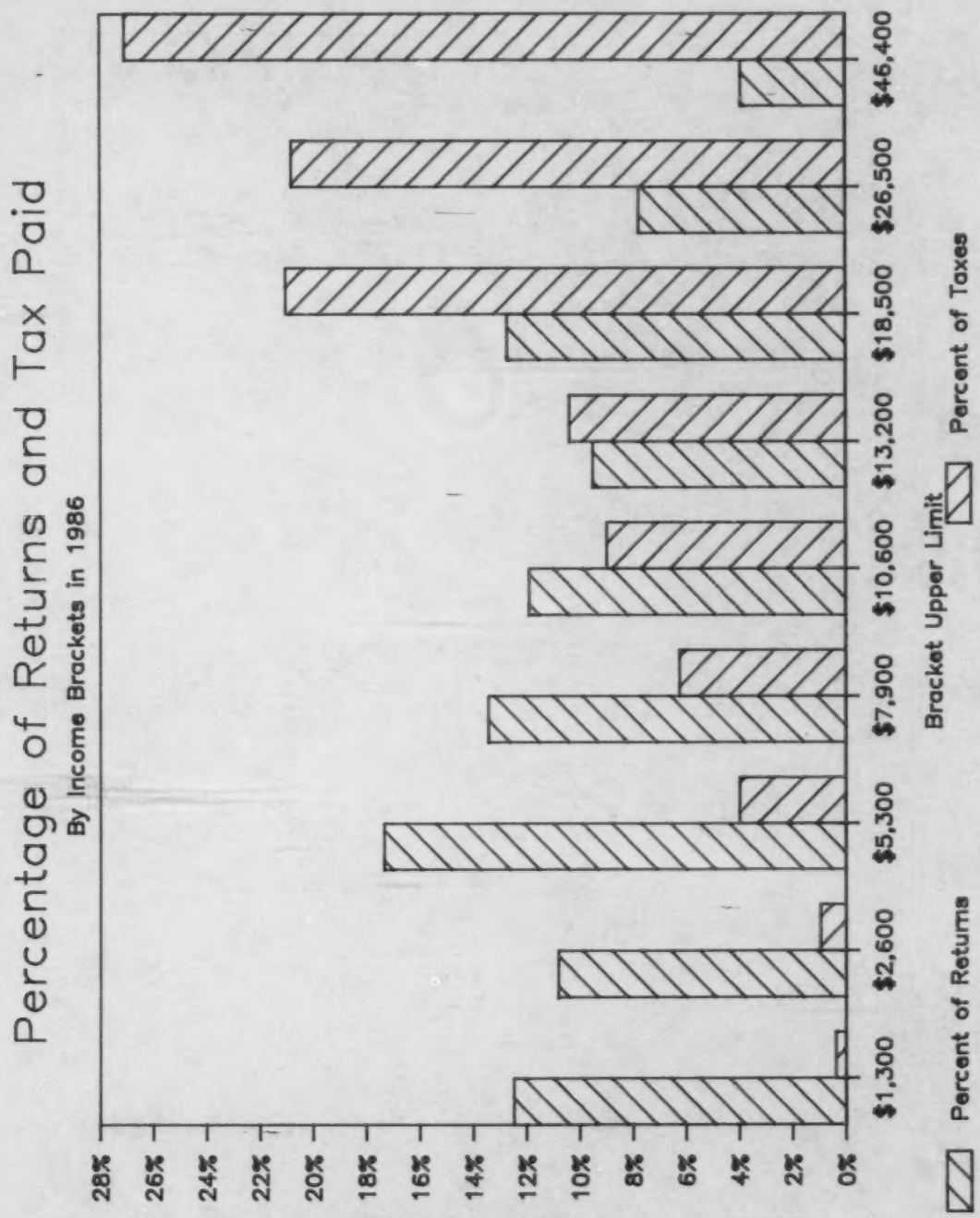
** *Gross income is assumed to grow at same rate as CPI.*

*** *Claiming standard deduction.*



Deductions Claimed on 1986 Returns




Percentage of Returns and Tax Paid
By Income Brackets in 1986
Percent of Total
28%
26%
24%
22%
20%
18%
16%
14%
12%
10%
8%
6%
4%
2%
0%
$1,300
$2,600
$5,300
$7,900
$10,600
$13,200
$18,500
$26,500
$46,400
Bracket Upper Limit
Percent of Returns
Percent of Taxes

Montana Individual Income Tax Returns for 1986
(Summary of Returns Received and Processed as of February 11, 1988)

Montana Taxable Income Bracket	Number of Returns*	Total Number of Personal Exemptions Listed	Total Number of Returns Showing Itemized Deductions	Total of Itemized Deductions Taken	Total Returns Showing Standard Deductions	Total of Standard Deductions Taken	Total Montana Adjusted Gross Income	Total Montana Taxable Income	Total Tax Paid By Bracket
< OR = 0	60,595	176,510	28,348	270,388,017	32,247	7,938,715	247,855,076-	0	0
- 999	32,206	45,418	12,465	34,372,231	19,741	8,997,788	107,959,038	16,091,595	322,944
1,000 - 1,999	30,159	44,517	13,281	38,030,906	16,878	12,315,708	142,796,059	44,952,229	970,744
2,000 - 2,999	26,318	41,079	12,718	39,993,864	13,600	13,653,961	162,740,590	65,447,601	1,641,041
3,000 - 3,999	22,722	36,806	11,700	39,749,663	11,022	14,064,796	172,074,273	79,217,410	2,282,588
4,000 - 4,999	20,646	34,731	11,558	43,733,860	9,088	14,014,888	187,414,668	92,844,333	2,908,574
5,000 - 5,999	19,347	33,232	11,498	47,081,704	7,849	14,101,519	202,540,702	106,154,459	3,537,379
6,000 - 6,999	17,659	31,281	10,996	49,294,107	6,663	13,589,514	210,660,874	114,654,281	4,108,613
7,000 - 7,999	16,542	30,306	11,404	55,222,505	5,138	11,386,640	222,816,794	124,105,996	4,684,613
8,000 - 8,999	15,445	28,762	11,153	57,903,106	4,292	10,022,388	229,631,642	131,256,830	5,234,399
9,000 - 9,999	14,788	27,791	11,276	60,710,596	3,512	8,582,262	239,176,622	140,463,394	5,899,190
10,000 - 10,999	14,192	27,180	11,248	64,694,077	2,944	7,627,824	249,967,276	148,844,709	6,514,387
11,000 - 11,999	12,877	24,885	10,578	65,183,126	2,299	6,301,155	245,840,181	147,990,395	6,792,462
12,000 - 12,999	11,784	23,557	10,022	65,669,534	1,762	5,042,863	242,953,299	147,296,567	7,046,669
13,000 - 13,999	10,890	22,246	9,538	67,552,517	1,352	4,034,214	241,959,379	146,804,247	7,292,672
14,000 - 14,999	9,289	19,274	8,284	62,485,481	1,005	3,000,270	220,557,673	134,652,520	6,972,965
15,000 - 15,999	8,412	18,209	7,613	60,300,374	799	2,427,800	212,287,560	130,271,295	6,981,174
16,000 - 16,999	7,519	16,656	6,868	57,262,356	651	1,954,180	200,796,338	123,932,653	6,839,299
17,000 - 17,999	6,612	14,895	6,078	53,671,257	534	1,611,900	186,724,746	115,654,515	6,548,027
18,000 - 18,999	5,965	13,803	5,573	51,431,312	392	1,195,990	177,542,718	110,289,990	6,390,650
19,000 - 19,999	5,030	11,740	4,686	45,961,929	344	1,042,760	157,485,168	98,043,728	5,836,128
20,000 - 20,999	4,391	10,448	4,150	42,034,676	241	750,230	143,817,728	89,966,205	5,488,742
21,000 - 21,999	3,621	8,598	3,411	36,560,700	210	626,850	124,093,431	77,797,107	4,850,879
22,000 - 22,999	3,088	7,482	2,921	32,808,668	167	477,600	110,654,383	69,438,898	4,415,262
23,000 - 23,999	2,629	6,478	2,490	28,722,078	139	417,900	97,752,226	61,750,012	3,995,883
24,000 - 24,999	2,196	5,548	2,110	25,861,189	86	250,740	85,749,521	53,760,135	3,533,981
25,000 - 25,999	1,894	4,686	1,809	22,806,817	85	232,830	76,283,429	48,281,687	3,220,324
26,000 - 26,999	1,676	4,163	1,616	21,162,725	60	169,150	70,130,208	44,388,975	3,001,480
27,000 - 27,999	1,385	3,531	1,318	18,113,098	67	189,050	60,104,462	38,063,369	2,616,689
28,000 - 28,999	1,159	2,887	1,111	16,135,024	48	143,280	52,343,703	33,004,986	2,304,971
29,000 - 29,999	946	2,391	907	13,240,876	39	121,390	43,780,940	27,885,107	1,975,940
30,000 - 30,999	812	2,082	778	12,302,918	34	99,500	39,358,579	24,750,274	1,777,561
31,000 - 31,999	748	1,836	703	11,613,555	45	125,370	37,231,570	23,547,948	1,712,302
32,000 - 32,999	647	1,629	617	10,295,868	30	87,560	33,121,818	21,012,715	1,545,529
33,000 - 33,999	560	1,401	532	9,373,549	28	79,600	29,690,341	18,751,491	1,394,135
34,000 - 34,999	526	1,323	508	9,172,452	18	57,710	28,774,519	18,142,704	1,362,467
35,000 - 35,999	429	1,078	405	7,608,840	24	77,610	24,054,379	15,225,900	1,154,090
36,000 - 36,999	411	1,024	391	7,638,604	20	53,730	23,775,609	14,998,080	1,146,769
37,000 - 37,999	359	949	331	7,886,141	28	71,640	22,416,099	13,454,046	1,037,044
38,000 - 38,999	302	736	292	6,225,652	10	27,860	18,661,633	11,628,167	903,415
39,000 - 39,999	261	691	247	5,279,950	14	43,780	16,368,275	10,312,471	807,071
40,000 - 49,999	1,833	4,543	1,756	44,245,257	77	206,960	130,885,587	81,618,737	6,596,730
50,000 - 59,999	859	2,182	822	25,646,472	37	105,470	74,869,466	46,804,517	4,012,044
60,000 - 69,999	448	1,214	429	17,596,716	19	55,720	47,939,135	29,001,488	2,597,463
70,000 - 79,999	277	711	269	12,677,667	8	23,880	34,249,200	20,794,408	1,920,914
80,000 - 89,999	201	503	197	10,567,923	4	11,940	28,113,119	17,000,864	1,604,173
90,000 - 99,999	137	332	128	6,738,646	9	19,900	20,084,436	12,974,258	1,245,919
100,000 - 109,999	78	199	75	4,742,208	3	7,960	13,156,440	8,194,527	798,205
110,000 - 119,999	57	145	53	3,445,874	4	11,940	10,145,445	6,533,719	643,299
120,000 -	291	790	290	48,148,258	1	1,990	120,009,398	71,021,934	7,427,420
TOTALS	401,218	802,458	257,551	1,849,344,923	143,647	167,456,275	5,383,685,603	3,229,073,476	173,895,219

* Filing separately on the same return counts as two returns

Montana Individual Income Tax Returns for 1987
(Summary of Returns Received and Processed as of December 6, 1988)

Montana Taxable Income Bracket	Number of Returns*	Total Number of Personal Exemptions Listed	Total Number of Returns Showing Itemized Deductions	Total of Itemized Deductions Taken	Total Returns Showing Standard Deductions	Total of Standard Deductions Taken	Total Montana Adjusted Gross Income	Total Montana Taxable Income	Total Tax Paid By Bracket
< OR = 0	59,084	175,914	24,728	217,265,021	34,356	8,878,163	218,076,174-	0	0
- 999	31,507	42,177	10,606	27,443,513	20,901	9,671,749	99,531,114	15,645,953	346,762
1,000 - 1,999	29,087	41,062	11,438	30,754,192	17,649	12,996,122	132,463,561	43,207,556	1,006,228
2,000 - 2,999	25,363	38,004	10,912	31,800,527	14,451	14,672,066	151,530,999	63,089,721	1,704,934
3,000 - 3,999	22,068	34,806	10,222	33,218,495	11,846	15,325,740	163,881,328	77,004,634	2,394,022
4,000 - 4,999	20,077	32,844	9,893	35,612,746	10,184	15,896,181	177,835,291	90,164,139	3,062,832
5,000 - 5,999	18,770	31,309	9,632	36,624,763	9,138	16,621,454	190,675,536	103,013,828	3,711,535
6,000 - 6,999	16,993	29,318	9,231	38,650,448	7,762	16,054,271	197,252,415	110,333,173	4,275,330
7,000 - 7,999	15,545	27,496	9,372	41,168,146	6,173	13,939,735	201,822,281	116,500,238	4,767,282
8,000 - 8,999	14,819	26,858	9,503	45,005,504	5,316	12,602,049	213,053,409	125,923,077	5,413,621
9,000 - 9,999	13,970	25,954	9,378	46,663,382	4,592	11,446,241	219,293,403	132,666,016	6,021,500
10,000 - 10,999	13,605	25,729	9,679	50,396,437	3,926	10,218,363	231,802,924	142,918,212	6,769,475
11,000 - 11,999	12,588	24,105	9,216	51,895,202	3,372	9,298,637	232,381,131	144,698,665	7,154,627
12,000 - 12,999	11,784	22,659	8,951	52,066,838	2,833	8,097,815	232,255,628	147,186,689	7,600,791
13,000 - 13,999	11,108	21,770	8,819	53,709,986	2,289	6,804,132	234,300,428	149,862,476	8,026,069
14,000 - 14,999	9,700	19,340	7,961	51,694,635	1,739	5,277,319	218,813,057	140,583,097	7,836,999
15,000 - 15,999	9,008	18,334	7,600	51,320,079	1,408	4,329,905	215,358,555	139,549,289	8,069,600
16,000 - 16,999	8,146	16,990	6,981	50,046,699	1,165	3,619,420	206,624,596	134,297,120	8,010,353
17,000 - 17,999	7,234	15,257	6,298	47,034,378	936	2,958,160	193,350,253	126,585,025	7,757,951
18,000 - 18,999	6,604	14,133	5,826	45,721,254	778	2,432,860	185,770,261	122,083,597	7,656,252
19,000 - 19,999	5,830	12,995	5,236	43,948,579	594	1,903,440	173,696,654	113,556,482	7,287,053
20,000 - 20,999	5,090	11,532	4,612	40,308,935	478	1,493,500	158,739,767	104,264,705	6,867,944
21,000 - 21,999	4,507	10,375	4,091	37,147,952	416	1,306,040	146,702,429	96,842,845	6,528,726
22,000 - 22,999	3,848	8,905	3,522	33,404,421	326	1,009,400	130,722,546	86,516,976	5,953,803
23,000 - 23,999	3,376	7,966	3,104	30,212,083	272	877,560	119,144,123	79,298,271	5,559,432
24,000 - 24,999	2,892	6,829	2,683	27,651,041	209	659,200	106,655,317	70,838,973	5,050,431
25,000 - 25,999	2,651	6,396	2,460	25,463,200	191	560,320	100,667,027	67,609,348	4,894,223
26,000 - 26,999	2,250	5,545	2,106	23,172,234	144	428,480	89,305,594	59,606,612	4,374,086
27,000 - 27,999	2,041	5,002	1,905	22,081,215	136	389,340	84,065,232	56,096,074	4,171,060
28,000 - 28,999	1,698	4,220	1,583	18,286,522	115	335,780	71,642,059	48,374,897	3,655,327
29,000 - 29,999	1,493	3,750	1,402	17,325,663	91	269,860	65,739,035	44,019,194	3,377,362
30,000 - 30,999	1,254	3,226	1,181	15,057,279	73	222,480	57,066,212	38,238,700	2,975,990
31,000 - 31,999	1,120	2,799	1,056	13,957,177	64	177,160	52,502,392	35,287,934	2,782,860
32,000 - 32,999	987	2,483	916	12,823,942	71	210,120	47,836,888	32,071,042	2,559,473
33,000 - 33,999	860	2,119	798	11,280,144	62	175,100	42,382,977	28,799,583	2,324,211
34,000 - 34,999	704	1,691	661	9,946,468	43	113,300	36,186,185	24,268,044	1,978,797
35,000 - 35,999	668	1,669	615	9,970,243	53	150,380	35,660,934	23,705,401	1,952,211
36,000 - 36,999	567	1,432	530	8,095,545	37	115,360	30,474,507	20,688,237	1,719,409
37,000 - 37,999	528	1,262	482	7,652,301	46	123,600	28,964,929	19,799,156	1,659,886
38,000 - 38,999	461	1,166	439	7,354,706	22	61,800	26,442,520	17,743,986	1,499,565
39,000 - 39,999	425	1,017	389	6,763,512	36	100,940	24,766,506	16,784,102	1,429,290
40,000 - 49,999	2,548	6,321	2,369	46,232,901	179	545,900	166,496,359	112,767,208	9,907,831
50,000 - 59,999	1,193	3,012	1,133	29,651,872	60	162,740	98,090,723	64,962,724	6,058,785
60,000 - 69,999	656	1,690	629	20,523,101	27	86,520	64,722,740	42,254,328	4,122,048
70,000 - 79,999	420	1,076	396	13,557,978	24	61,800	46,206,929	31,407,027	3,165,943
80,000 - 89,999	325	852	309	12,004,815	16	43,260	40,580,374	27,593,559	2,847,980
90,000 - 99,999	237	635	226	10,240,960	11	26,780	33,421,223	22,455,027	2,359,133
100,000 - 109,999	164	419	159	7,706,252	5	10,300	25,346,666	17,169,236	1,829,797
110,000 - 119,999	113	297	109	6,501,556	4	12,360	19,836,261	12,996,371	1,401,908
120,000 -	601	1,592	587	65,170,184	14	41,200	232,810,904	165,848,991	19,160,070
TOTALS	406,567	802,330	241,934	1,671,585,026	164,633	212,814,402	5,836,996,008	3,707,177,538	231,040,797

* Filing separately on the same return counts as two returns

INCOME TAX CREDITS

Taxpayers in Montana are allowed income tax credits for energy conservation, nonfossil energy, and investment in certain business related equipment. In 1983, the Investment Tax Credit was reduced from 30% to 5% of the allowable federal credit, but not to exceed $500 for individuals and small businesses (10 shareholders or fewer). The Federal Tax Reform Act of 1986 repealed the investment credit. The Energy Conservation Credit is allowed for the portion of a capital investment used to conserve energy in a building. A Nonfossil Energy Credit may be claimed for part of a taxpayer's expense installing in a taxpayer's residence, an energy system that uses a nonfossil form of energy generation. The number of taxpayers claiming each credit and the average amount of the credit for each 1986 taxable income bracket are shown below.

Calendar Year 1986

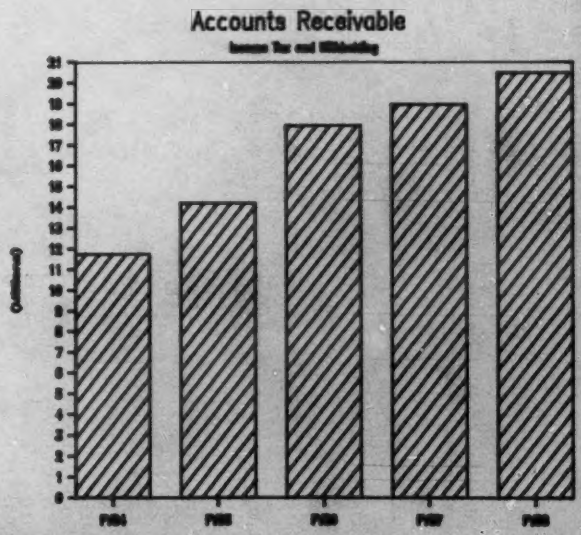
Taxable Income Bracket	Energy Conservation		Nonfossil Energy		Investment	
	No.	Average Credit	No.	Average Credit	No.	Average Credit
$0 ....$1,300	160	$ 60.69	34	$ 78.79	336	$ 182.59
$1,300 ....$2,600	104	34.52	31	65.32	340	38.47
$2,600 ....$5,300	230	44.79	50	78.14	624	79.32
$5,300 ....$7,900	264	51.14	63	93.71	486	133.84
$7,900 ...$10,600	347	45.81	89	91.72	393	193.43
$10,600 ...$13,200	289	44.53	77	106.26	268	232.12
$13,200 ...$18,500	558	49.51	129	110.27	381	273.05
$18,500 ...$26,500	353	50.03	93	110.12	311	401.81
$26,500 ...$46,400	120	58.26	41	113.29	307	506.46
$46,400	25	60.60	6	153.33	203	677.09
Total	2,450	$ 119,661	613	$ 60,891	3,649	$ 849,127

Montana taxpayers, 65 years old or over, may **exclude interest earnings** of $800 per year ($1,600 for joint returns) from taxation. The first $3,600 in **retirement benefits** from various government pension plans and from private pension plans are also excluded from taxation.

Taxpayers, 62 years old or over, may claim a tax credit for a portion of the property tax or rent paid on their principal dwellings. The amount of credit varies according to income level and was limited to $150 for taxable years 1981 and 1982. The 1983 legislature increased the maximum credit to $400. On calendar year 1986 returns, the total credit claimed amounted to $2,989,697.

ACCOUNTS RECEIVABLE

Since 1984 the amount of money owed the state from delinquent withholding and income tax has nearly doubled. Of the withholding deficiency, 60% is attributable to corporations. For comparison purposes, the 10% income tax surcharge is expected to generate approximately $24,000,000.



Accounts Receivable Income Tax and Withholding

FY 84	FY 85	FY 86	FY 87	FY 88
$11,741,348	$14,181,167	$17,918,440	$18,932,706	$20,456,755

III. NONRENEWABLE NATURAL RESOURCE TAXATION

A. SEVERANCE AND LICENSE TAXES

Resource Indemnity Tax

All producers of nonrenewable resources are required to pay a resource indemnity tax of $25 per year plus 0.5% of the gross value in excess of $5,000 of the resource produced. The tax collections are deposited in a trust fund to protect the state against loss or damage to the environment. The interest from the trust is used to develop Montana's water resources and to fund other projects to improve the environment.

RESOURCE INDEMITY TAX COLLECTED BY MINERAL

	FY87	FY88
Coal	$ 1,090,324	$ 1,224,129
Oil	1,859,932	2,033,646
Natural Gas	538,251	484,357
Metals	170,345	745,412
Other	163,480	214,263
Total	$ 3,822,332	$ 4,701,807

RESOURCE INDEMNITY TRUST, PRINCIPAL, AND INTEREST

Principal of the trust as of:

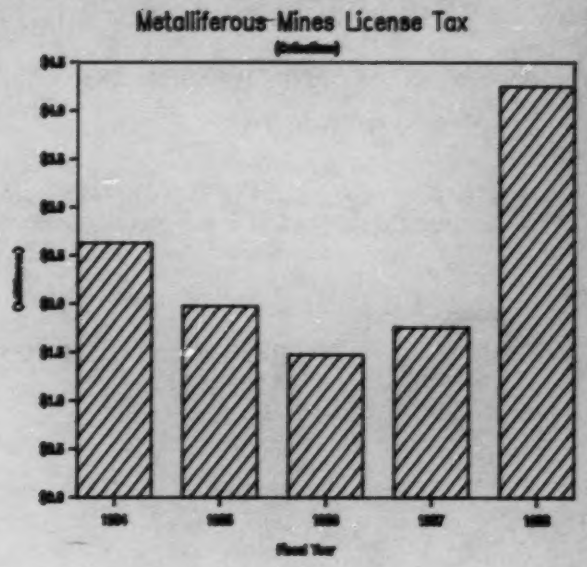
June 30, 1987	$ 56,861,627
June 30, 1988	61,750,962

Interest earned on the trust:

FY87	$ 7,208,545
FY88	6,677,321

Metalliferous Mines License Tax

Mining operations in which metal or gems are extracted are subject to a severance tax which is based on the gross value of the product. The following rates became effective on July 1, 1985.



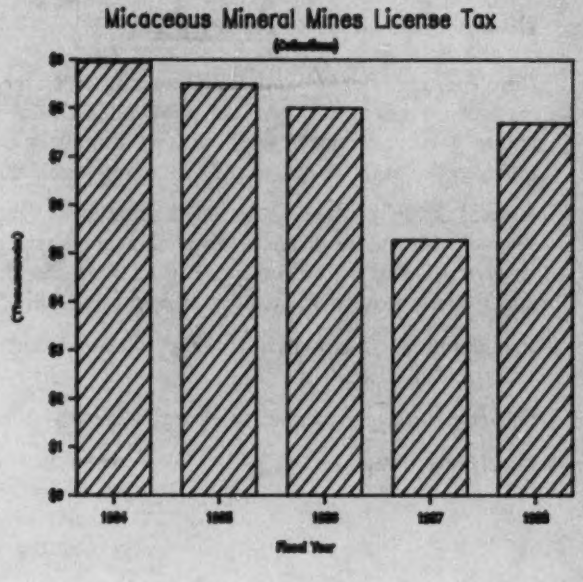
Gross Value	Tax Rate (% of Gross Value)
First $250,000	0 %
More than $250,000 but not more than $500,000	.5% of the increment over $ 250,000
More than $500,000 but not more than $1,000,000	1 % of the increment over $ 500,000
More than $1,000,000	1.5% of the increment over $1,000,000

Of the taxes collected, 67% are deposited in the General Fund and 33% in the Hard-Rock Mining Impact Account for assisting local government units affected by mining.

	FY 84	FY 85	FY 86	FY 87	FY 88
Number of producers	23	15	16	20	22
Gross value of taxable production	$ 172,820,143	$ 172,865,513	$ 102,964,325	$ 112,841,668	$ 260,686,393
Total tax paid	$ 2,630,135	$ 1,977,324	$ 1,479,993	$ 1,756,121	$ 4,248,913

Micaceous Mineral Mines License Tax

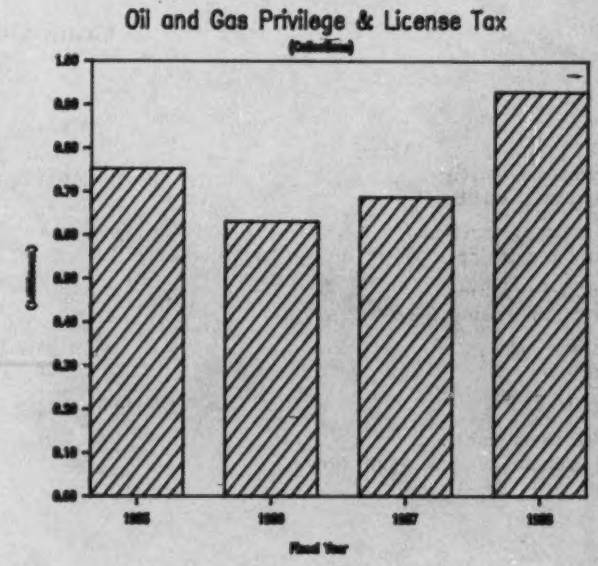
Producers of vermiculite, perlite, kerrite, maconite, and other micaceous minerals or hydrous silicate pay 5¢ per ton of mineral extracted. The tax collections are deposited in the General Fund.



	FY 84	FY 85	FY 86	FY 87	FY 88
Number of Mines	2	1	1	1	1
Tons Produced	178,819	169,845	160,015	133,712	114,151
Tax Paid	$ 8,948	$ 8,492	$ 8,001	$ 5,269	$ 7,689

Oil and Gas Producers Privilege and License Tax

Oil and gas producers pay a quarterly tax not over 2/10 of 1% of the market value of all oil or natural gas produced, stored or marketed within the state. The tax collections fund the operations of the board of Oil and Gas Conservation. The Board adjusts the tax rate to collect the revenue necessary to fund its appropriated budget. The current rate is 2/10 of 1%.



	FY 85	FY 86	FY 87	FY 88
Tax collected on oil	$ 659,179	$ 540,880	$ 539,715	$ 778,719
Tax collected on natural gas	90,736	88,407	145,605	148,942
Penalties	2,993	1,612	1,964	1,623
Total collections	$ 752,908	$ 630,899	$ 687,284	$ 929,284

Oil and Natural Gas Severance Tax

Petroleum and mineral or crude oil extracted within the state is subject to a severance tax of 5% of gross value per lease. Natural gas produced in Montana is subject to a severance tax of 2.65% of total gross value. Gross value of oil and natural gas is determined by multiplying the total number of barrels or cubic feet produced each month of the year at the average value at the mouth of the well. Government and allotted Indian royalties are exempt from the tax.

House Bill 776, enacted by the 1987 Legislature, exempts from severance tax the first 30 MCF per day for natural gas stripper wells and the first 5 barrels per day for oil stripper wells. House Bill 776 also reduced the severance tax for natural gas stripper wells production above 30 MCF per day and oil stripper wells production above 5 barrels per day to 1.59% and 3%, respectively. The reduced rate for oil stripper production in excess of 5 barrels expires after March 31, 1989.

In addition, all other wells qualifying as "new production" after March 31, 1987 receive an exemption for the first two years of production.

Oil and natural gas severance taxes are allocated as follows:

Local Governments	—	the amount, if any, by which the tax collected within a county for any fiscal year, exceeds collections in the county from the previous year by reason of increased production (distributed between municipalities and counties based on population).
State General Fund	—	the amount not allocated to counties.

Crude Oil Severance Tax

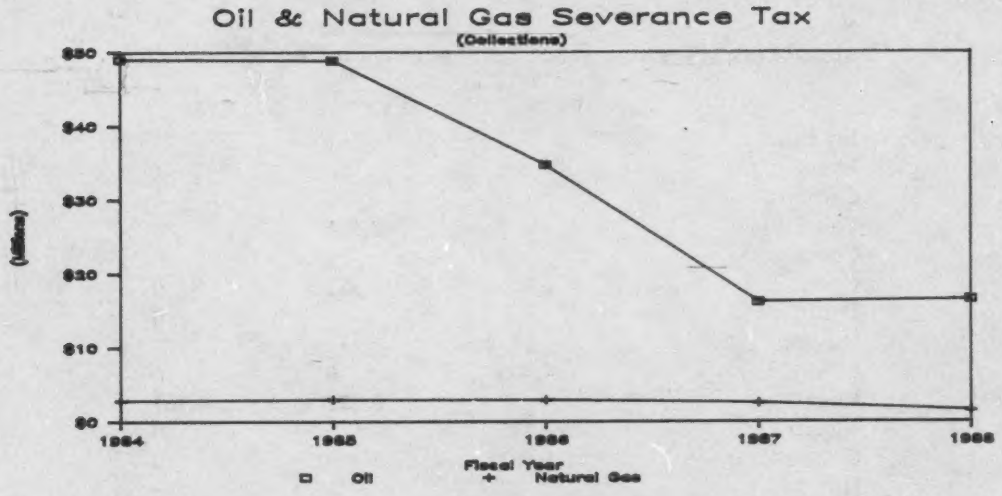
	FY84	FY85	FY86	FY87	FY88
Number of barrels Produced (Regular)**	28,239,887 *	30,668,305 *	30,226,960 *	25,734,297	21,667,464
Number of barrels Produced (Stripper)	NA	NA	NA	NA	2,076,554
Number of barrels Produced (Exempt/New)	NA	NA	NA	NA	633,895
Value of oil Per barrel	$ 28 *	$ 28 *	$ 25 *	$ 13	$ 15
Total tax	$ 49,029,017	$ 48,789,984	$ 34,728,749	$ 16,143,592	$ 16,484,059

* Calendar Year Data
** Excludes refunded production

Natural Gas Severance Tax

	1984	1985	1986	1987	1988
Number of gas producers	186 *	187 *	182 *	181	178
Thousands of cubic feet Sold of natural gas **					
(mcf)	45,733,062 *	48,499,939 *	45,794,239 *	39,586,986	26,517,949
(ngls)	NA	NA	NA	5,861,770	8,295,454
Stripper (mcf)	NA	NA	NA	NA	12,869,846
Stripper (ngl)	NA	NA	NA	NA	1,497,366
New/Exempt (mcf)	NA	NA	NA	NA	1,977,362
New/Exempt (ngl)	NA	NA	NA	NA	250,340
Total tax	$ 2,797,996	$ 2,945,778	$ 2,890,666	$ 2,492,465	$ 1,491,523

* Calendar Year Data
** Excludes refunded production



Oil Severance Taxes Returned to Producing Counties

	FY86	FY87	FY88
Bighorn	$ 447	$ 0	$ 0
Blaine	0	0	0
Carbon	21,245	0	0
Daniels	0	0	0
Dawson	0	0	0
Fallon	311,604	0	0
Garfield	51,504	0	0
Golden Valley	0	0	445
Hill	0	0	0
Liberty	0	0	0
Petroleum	27,979	0	0
Prairie	0	0	0
Richland	0	0	0
Roosevelt	0	0	0
Sheridan	0	0	0
Stillwater	0	0	0
Toole	0	0	0
Valley	0	0	0
Yellowstone	63,143	0	0
Total	$ 475,922	$ 0	$ 445

Natural Gas Severance Taxes Returned to Producing Counties

	FY86	FY87	FY88
Big Horn	$ 0	$ 41	$ 27
Blaine	0	0	0
Carbon	0	0	0
Carter	0	0	0
Chouteau	0	0	0
Custer	2,464	325	0
Daniels	0	0	0
Dawson	173	30	177
Fallon	4,406	0	0
Fergus	0	2,271	4,367
Glacier	22,775	0	0
Golden Valley	667	1,415	0
Hill	0	0	0
Liberty	0	0	0
Mineral	0	180	0
Petroleum	152	376	0
Phillips	43,529	0	0
Roosevelt	10,893	0	0
Sheridan	21,237	0	0
Stillwater	619	3,594	0
Teton	0	0	0
Toole	0	0	0
Valley	0	0	0
Wibaux	0	0	0
Total	$ 106,915	$ 8,232	$ 4,571

Coal Severance Tax

The coal severance tax applies to the value of coal F.O.B. the mine less deductions for the coal severance tax itself, the coal gross proceeds tax, resource indemnity trust tax, federal black lung tax, federal reclamation fee, government and Indian royalties and processing allowances.

Producers of over 50,000 tons of coal per year pay a quarterly tax on all production in excess of 20,000 tons. Producers of less than 50,000 tons per year are exempt from the tax. Legislation enacted in 1987 lowered the coal severance tax rates as shown below.

	Surface Mines		Underground Mines	
	Under 7000 BTU	7000 BTU and over	Under 7000 BTU	7000 BTU and over
July 1,1975 thru June 30,1988	20%	30%	3%	4%
July 1,1988 thru June 30,1990	17%	25%	3%	4%
July 1,1990 thru June 30,1991	13%	20%	3%	4%
After June 30, 1991	13%	15%	3%	4%

The new production incentive tax credit was extended through June 30, 1991. The credit provides an effective tax rate of 15% on production sold to new customers and on increased sales to existing customers.

Tax Collections	FY 84	FY 85	FY 86	FY 87	FY 88
Number of producers	7	6	6	6	6
Number of exempt producers	2	0	0	1	1
Total number of tons taxed	27,505,449	31,002,174	31,114,028	31,644,970	35,537,271
Average value per ton	$10.06	$10.80	$9.07	$8.28	$7.96
Severance Tax on surface mining					
20% of value	390,200	442,696	387,998	471,665	532,764
30% of value	82,823,431	91,306,160	83,829,215	76,074,928	84,099,421
Total	$ 82,823,431	$ 91,748,856	$ 84,217,213	$ 76,546,593	$ 84,632,185
Total tax collected (penalty & interest included)	$ 82,823,431	$ 91,748,856	$ 84,217,223	$ 76,546,593	$ 84,638,312

* Excludes protested taxes

Coal Severance tax collections are deposited in a number of state accounts as outlined below.

Tax Distribution*	Percent Received			
	FY 87	FY 88	FY 87	FY 88
General Fund	22.55	15.314	$ 17,290,786	$ 12,961,531
Public School Equalization	13.2	16.796	10,104,150	14,215,851
State Library	0.44	0.38	336,805	321,626
Highway Reconstruction Trust	7.76	12	5,940,016	10,156,598
Conservation Districts	0.22	0.19	168,403	160,816
Alternative Energy Research	1.1	1.71	842,013	1,447,315
County Land Planning	0.44	0.38	336,805	321,626
Local Impact	2.64	1.52	2,020,830	1,286,502
Renewable Resources Bond	0.55	0.475	421,006	402,032
Water Development	0.55	0.475	421,006	402,032
Permanent Trust	50	50	38,273,297	42,319,156
Park Acquisition Trust	0.55	0	391,477	0
Education Trust	0	0	0	0
Agriculture Act	0	0.76	0	643,251

Trust Funds

Of total coal severance tax collections, over 50% are placed in trust funds. The principal and interest for each trust is shown below. Interest from each trust is distributed for Fiscal Year 1987 as follows:

Permanent Trust — 0 % returned to the principal
100 % deposited in the General Fund

Education Trust — 10 % to the Adult Basic Education Program
67.5% to the School Foundation Program
22.5% to the Board of Regents for support of higher education

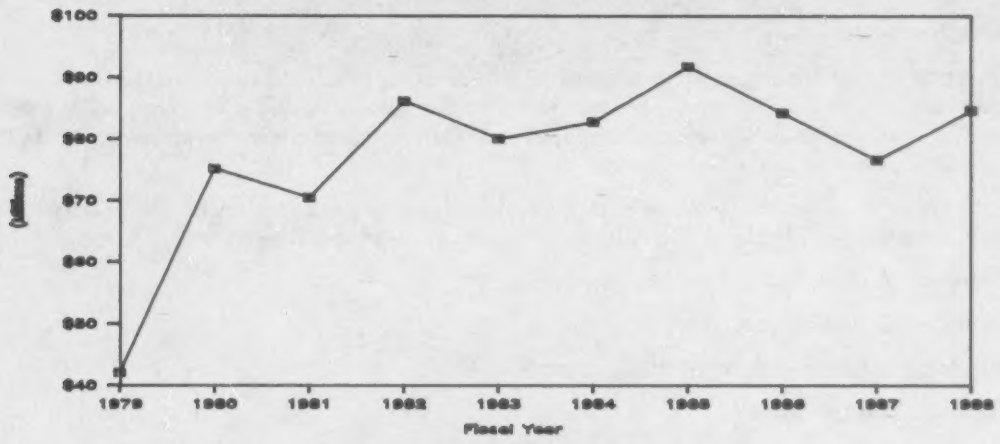
Park Acquisition Trust — 33.3% for protection of works of art in the state capitol and other cultural projects
66.7% for acquisition, operation, and maintenance of state parks

Principal and Interest on Trust Funds

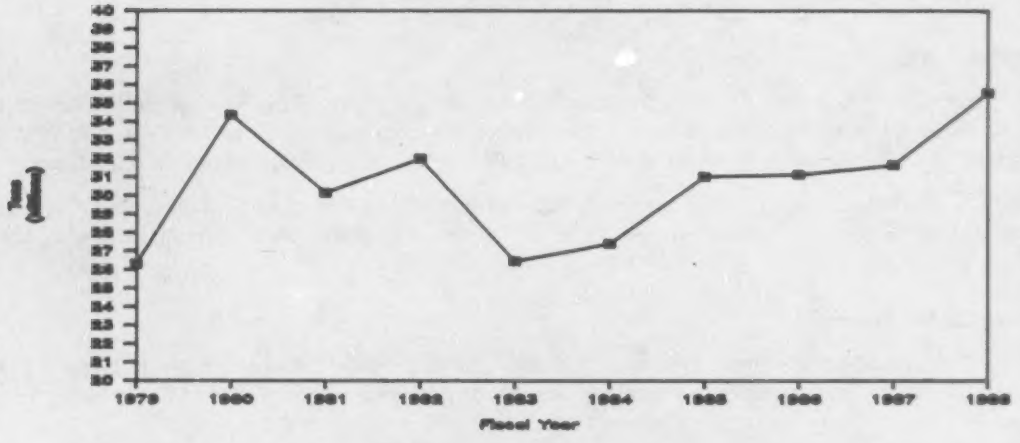
	Principal as of		Interest	
	6/30/87	6/30/88	FY 87	FY 88
Permanent Trust	$ 281,975,418	$ 310,392,773	$ 39,924,866	$ 36,754,944
Education Trust	$ 44,091,429	$ 33,671,110	$ 13,928,788	$ 4,573,562
Park Acquisition & Cultural Projects	$ 16,613,608	$ 16,581,042	$ 1,860,405	$ 1,745,652

* Starting July 1, 1987, and ending June 30, 1993, 12% of Coal Severance Tax collections will be allocated to the Highway Reconstruction Trust Fund Account.

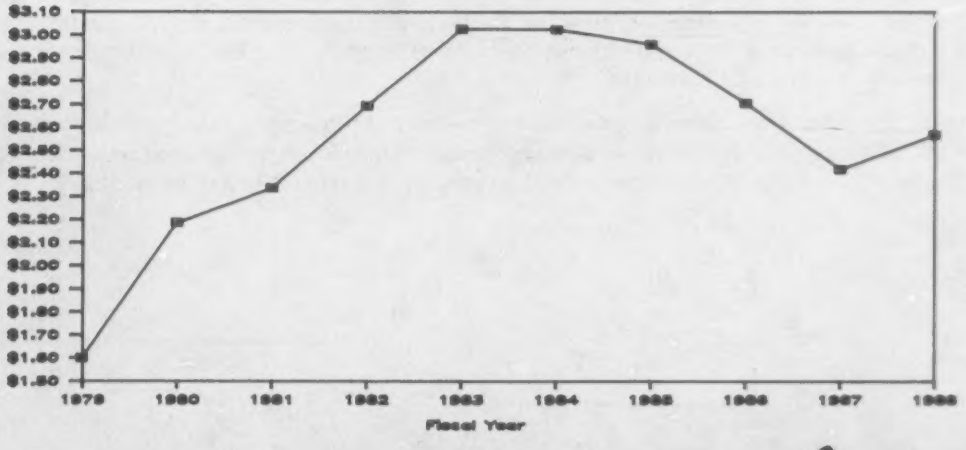
Coal Severance Tax Collections



Coal Production



Average Tax Per Ton



B. PROPERTY TAXES ON NONRENEWABLE NATURAL RESOURCES

General Description

For property tax purposes, mineral bearing property is assessed on the value of the mineral produced in the preceding calendar year. Coal and metal mines are valued on their **gross proceeds**, with no deductions allowed for production costs. Oil, natural gas, micaceous minerals, and gems are valued on their **net proceeds**, with deductions allowed for a number of production expenses.

A mine's property tax liability is calculated by multiplying its net or gross proceeds by the statutory tax rate to determine taxable value. The taxable value is then multiplied by the local mill levy.

The statutory tax rate for each mineral is:

Strip-mined coal—45% of gross proceeds

Underground coal mines—33.3% of gross proceeds

Metal—3% of gross proceeds

Oil—100% of net proceeds

Natural gas—100% of net proceeds

Others—100% of net proceeds

Oil Net Proceeds

Oil producers can deduct many of their production costs including a portion of the Windfall Profits Tax that they have paid. Figure 1 shows that since 1984, the deductions that have been claimed have declined along with the value of oil produced. This is due in part because the Windfall Profits Tax deduction has become less significant.

Senate Bill 383, enacted by the 1987 Legislature, extended the uniform rate of net proceeds taxation to interim production and redefined new production. Senate Bill 383 applies to taxable quarters beginning on or after April 1, 1987.

Natural Gas Net Proceeds

Producers of natural gas are allowed the same deductions as oil producers; however, no windfall profits tax is imposed on natural gas production. Deductions claimed have declined with the value of natural gas produced (Figure 2).

Oil and Natural Gas Net Proceeds — New Production

Senate Bill 390, enacted by the 1985 Legislature, provided that all new oil and gas production be subject to a uniform rate of taxation for net proceeds purposes. The bill also changed reporting requirements from a yearly to a quarterly basis. In addition, Senate Bill 383 passed by the 1987 Legislature provided an exemption for new production from net proceeds tax for 12 months.

The term "new production" means the production of natural gas, petroleum, or other crude or mineral oil from any lease that has not produced during the previous five years. After the exemption period expires, new oil production is taxed at 7% of gross value and new natural gas production is taxed at 12% of gross value.

Mines Net Proceeds

Miners of gems, vermiculite, bentonite, talc, limerock, gypsum, phosphate, feldspar, silica, chlorite, and any other mineral except coal and metals are allowed a broader range of deductions than oil and natural gas producers. They can deduct costs of extraction, processing, and transportation to the place of reduction or sale (Figure 3).

Figure 1. Oil Net Proceeds

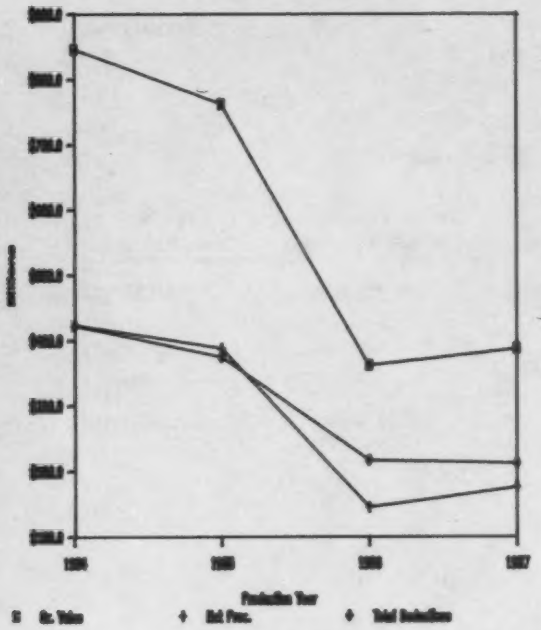


Figure 2. Natural Gas Net Proceeds

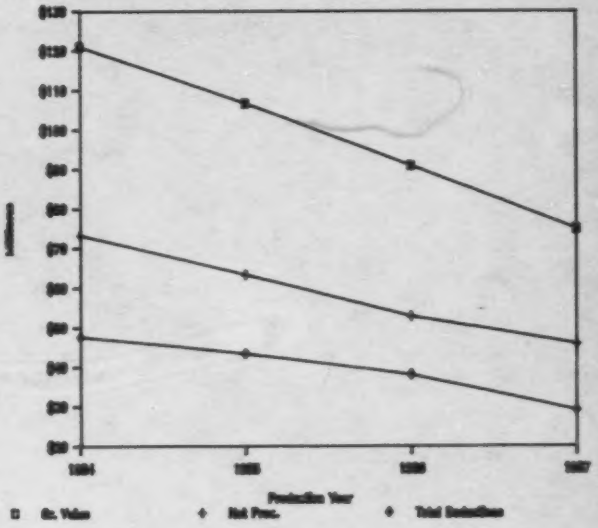
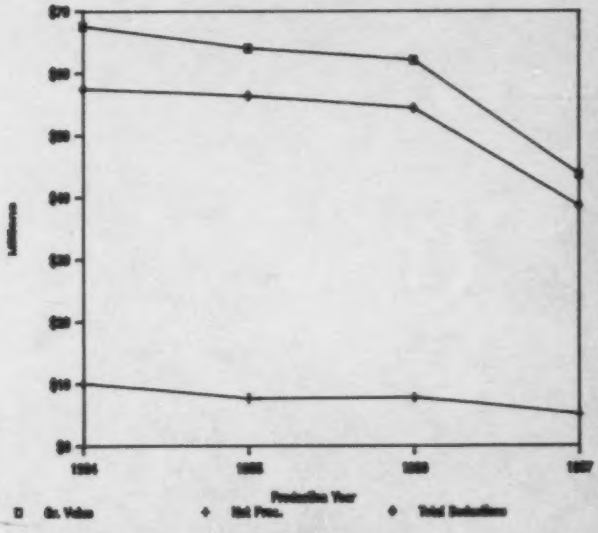


Figure 3. Mines Net Proceeds



COAL

1986 Production — Taxable 1987

	Tons Extracted	Gross Value	Contract Sales (Assessed Value)	Taxable * Gross Proceeds
Bighorn	18,840,040	$ 268,718,702	$ 179,156,272	$ 80,620,323
Musselshell	23,915	717,450	346,422	155,890
Richland	237,220	3,261,448	2,467,088	1,110,190
Rosebud	14,674,254	142,291,619	102,572,325	46,157,546
State Total	33,775,429	$ 414,989,219	$ 284,542,107	$ 128,043,949

COAL

1987 Production — Taxable 1988

	Tons Extracted	Gross Value	Contract Sales (Assessed Value)	Taxable * Gross Proceeds
Bighorn	17,358,295	$ 261,464,539	$ 168,215,060	$ 75,696,777
Musselshell	14,948	448,440	414,556	93,275
Richland	276,923	3,684,141	2,865,930	1,289,668
Rosebud	15,286,376	141,388,624	101,178,501	45,530,325
State Total	32,936,542	$ 406,985,744	$ 272,674,046	$ 122,610,046

*45% of contract sales price

METAL MINES

1986 Production — Taxable 1987

	Gross Value	Taxable * Value
Fergus	$ 482,959	$ 14,489
Granite	1,269,315	38,079
Jefferson	33,838,054	1,015,142
Lewis and Clark	239,104	7,173
Lincoln	26,692,469	800,774
Meagher	57,275	1,718
Missoula	61,838	1,855
Phillips	33,461,799	1,003,854
Silver Bow	13,762,003	412,860
State Total	$ 109,864,816	$ 3,295,944

METAL MINES

1987 Production — Taxable 1988

	Gross Value	Taxable * Value
Beaverhead	$ 786,469	$ 23,594
Fergus	60,277	1,808
Granite	3,078,601	92,358
Jefferson	68,789,742	2,063,692
Lincoln	54,380,760	1,631,423
Madison	3,367	101
Meagher	72,562	2,177
Phillips	49,795,546	1,493,866
Silver Bow	62,694,123	1,880,824
Stillwater	22,487,566	674,627
State Total	$ 262,149,013	$ 7,864,470

* 3% of gross value

MISCELLANEOUS MINES

1986 Production — Taxable 1987

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	(i)	44,095	$ 463,879	$ 358,161	$ 0	$ 358,161
Broadwater	(b)	85,802	3,467,093	390,165	0	390,165
Carter	(c)	36,768	967,446	174,808	0	174,808
Fergus	(d)	72,528	494,639	0	0	0
Gallatin	(b)	488,010	499,990	0	0	0
Jefferson	(b,i)	313,404	13,852,656	77,433	6,705	84,138
Judith Basin	(d,k)	22,170	692,551	86,188	31,679	117,867
Lincoln	(g)	147,113	16,103,489	4,105,891	0	4,105,891
Madison	(a)	365,087	17,462,286	1,740,255	0	1,740,255
Powell	(f)	213,253	8,069,119	803,080	213,226	1,016,306
State Total		1,788,230	$ 62,073,148	$ 7,735,981	$ 251,610	$ 7,987,591

(a)	Talc	(f)	Phosphate	(k)	Sapphire
(b)	Lime Rock	(g)	Vermiculite	(l)	Bauxite
(c)	Bentonite	(h)	Iron Oxide	(m)	Barite
(d)	Gypsum	(i)	Silica	(n)	Fluorspar
(e)	Cement (tons)	(j)	Chlorite		

MISCELLANEOUS MINES

1987 Production — Taxable 1988

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	(i)	48,117	$ 584,140	$ 440,672	$ 0	$ 440,672
Broadwater	(b)	130,213	5,596,758	1,105,435	0	1,105,435
Carter	(c)	42,215	944,393	199,378	0	199,378
Fergus	(d)	1,295	13,825	0	0	0
Gallatin	(b)	393,882	429,371	0	0	0
Jefferson	(b)	357,499	1,181,280	27,179	0	27,179
	(i)	9,029	56,883	8,610	9,481	18,091
Judith Basin	(d)	24,294	315,822	35,186	24,294	59,480
	(k, Carats)	30,239	84,148	0	0	0
Lincoln	(g)	119,342	13,261,375	2,404,064	0	2,404,064
Madison	(j)	6,409	95,036	12,394	0	12,394
	(a)	292,258	18,783,618	830,393	91,136	921,529
Powell	(f)	59,916	2,304,439	0	20,728	20,728
State Total		1,514,708	$ 43,651,088	$ 5,063,311	$ 145,639	$ 5,208,950

OIL AND GAS

1986 Production — Taxable 1987

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Big Horn	Oil	65,965	$ 588,972	$ 75,993	$ 60,687	$ 142,270
	Gas	15,963	9,634	0	5,590	
Blaine	Oil	193,695	1,738,453	290,818	292,200	18,462,153
	Gas	9,204,745	20,680,774	14,564,092	3,315,043	
Carbon	Oil	723,457	9,275,466	5,329,947	650,853	7,674,297
	Gas	1,861,138	2,891,852	1,436,195	257,302	
Carter	Oil	19,000	249,213	48,204	16,965	67,946
	Gas	40,834	83,990	0	2,777	
Chouteau	Oil	156	2,960	0	740	1,589,603
	Gas	1,023,825	2,147,831	1,335,630	253,233	
Custer	Oil	0	0	0	0	59,285
	Gas	86,506	110,811	46,258	13,027	
Daniels	Oil	5,862	71,494	0	12,159	12,159
	Gas	0	0	0	0	
Dawson	Oil	431,739	5,964,149	1,329,680	546,200	1,875,880
	Gas	10,562	6,449	0	0	
Fallon	Oil	6,408,089	89,432,349	43,560,517	8,112,645	51,755,179
	Gas	1,316,068	2,905,112	41,813	40,204	
Fergus	Oil	0	0	0	0	229,202
	Gas	141,652	348,179	203,430	25,771	
Garfield	Oil	160,541	2,042,793	1,287,377	110,371	1,397,748
	Gas	0	0	0	0	
Glacier	Oil	1,339,391	16,753,646	5,253,153	1,912,785	11,651,404
	Gas	3,356,886	6,876,824	3,865,223	620,244	
	Liquid Gas	440,326	127,252	0	0	
Golden Valley	Oil	7,759	87,436	0	4,802	44,867
	Gas	139,463	69,990	31,655	8,411	
Hill	Oil	735	4,753	139	9,897	10,720,351
	Gas	4,793,709	12,275,239	8,324,672	2,385,643	
Liberty	Oil	227,657	3,162,639	2,085,971	248,579	4,722,493
	Gas	1,893,397	3,691,519	1,964,544	423,398	
Mccone	Oil	62,998	757,172	207,763	120,442	328,205
	Gas	0	0	0	0	
Musselshell	Oil	834,815	10,758,861	4,939,304	1,613,731	6,553,035
	Gas	0	0	0	0	
Petroleum	Oil	98,371	1,357,959	505,533	142,455	647,989
	Gas	0	0	0	0	

OIL AND GAS

1986 Production — Taxable 1987

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Phillips	Oil	0	$ 0	$ 0	$ 0	$ 12,874,234
	Gas	5,379,524	16,889,101	12,277,354	596,880	
Pondera	Oil	361,335	4,699,680	1,343,408	547,490	2,492,629
	Gas	631,242	1,303,817	444,144	157,586	
Powder River	Oil	1,291,718	17,894,890	7,308,894	1,987,485	9,299,528
	Gas	28,451	5,578	2,612	537	
Prairie	Oil	88,204	1,266,064	307,233	68,502	375,735
	Gas	359	857	0	0	
Richland	Oil	4,553,490	61,535,997	20,841,332	9,437,531	30,339,762
	Gas	1,851,303	3,365,800	38,619	22,281	
	Liquid Gas	1,539,608	469,683	0	0	
Roosevelt	Oil	2,146,752	28,794,657	10,837,916	4,248,347	15,086,685
	Gas	646,708	522,759	238	184	
	Liquid Gas	272,877	24,374	0	0	
Rosebud	Oil	848,102	11,234,178	2,046,308	1,242,186	3,288,494
	Gas	0	0	0	0	0
Sheridan	Oil	3,236,055	43,921,201	16,469,405	6,193,505	22,674,845
	Gas	1,211,847	1,125,709	7,607	4,328	
	Liquid Gas	269	1,553	0	0	
Stillwater	Oil	6,491	42,485	2,641	5,677	719,200
	Gas	455,373	1,090,006	525,689	185,193	
Teton	Oil	142,729	1,739,539	665,628	271,030	1,138,505
	Gas	1,149,336	1,177,511	171,617	30,230	
Toole	Oil	834,506	11,183,433	3,299,186	1,708,440	12,030,574
	Gas	5,713,459	10,597,271	5,729,173	1,293,775	
	Liquid Gas	123,054	38,267	0	0	
Valley	Oil	626,779	8,180,752	1,627,933	801,406	2,706,168
	Gas	248,604	491,266	226,806	50,023	
Wibaux	Oil	1,311,454	18,514,562	7,630,720	1,553,927	9,184,647
	Gas	80,144	191,303	0	0	
Yellowstone	Oil	299,073	3,768,126	2,349,524	568,445	2,917,969
	Gas	0	0	0	0	
State Total	Oil	26,326,916	$ 355,023,879	$ 139,644,526	$ 42,489,484	$ 243,063,041
	Gas	41,281,098	$ 88,859,183	$ 51,237,371	$ 9,691,660	
	Liquid Gas	2,376,134	$ 661,128	$ 0	$ 0	

OIL AND GAS

1987 Production — Taxable 1988

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Big Horn	Oil	70,792	$ 943,951	$ 244,907	$ 102,456	$ 350,084
	Gas	19,443	9,696	0	2,721	
Blaine	Oil	191,427	2,726,766	1,238,006	313,984	17,247,812
	Gas	9,648,186	17,822,662	13,361,903	2,333,919	
Carbon	Oil	753,392	12,368,023	8,033,335	839,109	9,761,966
	Gas	2,630,078	2,213,990	769,585	119,937	
Carter	Oil	16,423	253,011	74,128	14,967	89,576
	Gas	8,629	13,837	0	481	
Chouteau	Gas	931,777	1,449,098	910,268	180,009	1,090,277
Custer	Gas	92,176	124,968	53,698	14,642	68,340
Daniels	Oil	4,154	70,626	0	6,644	6,644
Dawson	Oil	361,800	6,118,029	2,587,257	511,953	3,099,210
	Gas	11,672	7,053	0	0	
Fallon	Oil	5,558,067	89,632,035	48,833,316	7,088,735	55,970,311
	Gas	901,587	2,295,253	20,744	27,517	
Fergus	Gas	169,053	409,510	289,100	26,644	315,744
Garfield	Oil	118,202	1,892,997	1,126,178	100,146	1,226,323
Glacier	Oil	1,309,400	21,898,413	9,225,684	2,377,305	14,985,573
	Gas	2,881,921	4,665,812	2,947,882	434,702	
	Liquid Gas	176,531	55,890	0	0	
Golden Valley	Oil	7,750	119,173	0	6,528	26,354
	Gas	10,447	23,470	18,790	1,037	
Hill	Oil	2,039	32,353	0	15,226	8,161,669
	Gas	5,028,252	9,267,685	6,930,690	1,215,753	
Liberty	Oil	225,767	4,005,640	2,432,930	451,027	4,583,288
	Gas	1,523,181	2,281,920	1,435,189	264,142	
	Liquid Gas	3,842	5,044	0	0	
McCone	Oil	56,858	904,000	350,570	147,573	498,144
Musselshell	Oil	710,909	11,614,618	5,379,260	1,744,919	7,124,179
Petroleum	Oil	130,849	2,117,923	1,081,644	257,274	1,338,918

OIL AND GAS

1987 Production — Taxable 1988

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Phillips	Gas	4,984,746	$ 15,688,347	$ 9,616,411	$ 2,238,841	$ 11,855,252
Pondera	Oil	326,219	5,520,146	1,942,124	721,800	3,231,975
	Gas	547,388	1,122,349	432,378	135,672	
Powder River	Oil	1,051,094	17,708,980	8,870,152	1,985,064	10,865,156
	Gas	37,649	7,382	6,113	3,827	
Prairie	Oil	79,718	1,304,383	427,858	72,990	500,848
	Gas	292	997	0	0	
Richland	Oil	4,154,406	70,795,062	28,937,860	10,221,722	39,202,389
	Gas	2,543,295	2,192,223	27,984	14,823	
	Liquid Gas	1,917,100	452,336	0	0	
Roosevelt	Oil	1,905,258	32,335,036	13,697,944	4,744,999	18,442,943
	Gas	602,157	268,334	0	0	
	Liquid Gas	139,212	11,652	0	0	
Rosebud	Oil	735,089	12,232,329	3,271,082	1,442,118	4,713,200
Sheridan	Oil	2,756,659	46,405,522	18,711,974	6,229,737	24,943,964
	Gas	910,211	662,828	1,094	1,158	
	Liquid Gas	70,677	6,835	0	0	
Stillwater	Gas	454,043	1,190,089	638,670	199,345	838,014
Teton	Oil	129,361	2,168,351	741,283	326,951	1,126,044
	Gas	290,441	261,397	44,249	13,561	
Toole	Oil	766,846	12,276,992	4,103,264	1,875,356	12,332,194
	Gas	5,741,671	8,913,020	5,348,067	1,005,507	
	Liquid Gas	28,944	9,254	0	0	
Valley	Oil	461,944	7,224,995	1,413,937	705,544	2,397,099
	Gas	197,713	469,740	238,067	39,551	
Wibaux	Oil	1,205,461	19,759,918	10,367,170	1,855,042	12,222,212
	Gas	65,030	221,753	0	0	
Yellowstone	Oil	110,731	1,736,331	779,139	283,491	1,062,630
State Total	Oil	23,200,616	$ 384,165,604	$ 173,871,003	$ 44,442,661	$ 269,678,332
	Gas	40,231,037	$ 71,583,415	$ 43,090,880	$ 8,273,789	
	Liquid Gas	2,336,306	$ 541,010	$ 0	$ 0	

OIL AND GAS NET PROCEEDS - NEW PRODUCTION

1986 Production — Taxable 1987

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Blaine	Gas	13,419	$ 32,493	$ 23,494	$ 7,597	$ 31,091
Carbon	Gas	111,388	255,468	136,141	32,919	169,060
Choteau	Gas	1,033	2,217	1,873	84	1,957
Dawson	Oil	21,260	261,118	210,109	51,009	261,118
Fallon	Oil	76,599	992,278	853,402	94,844	948,246
Glacier	Oil	822	14,165	11,851	2,315	14,166
	Gas	84,427	172,044	150,541	21,503	172,044
	Liquid Gas	16,723	5,070	4,437	633	5,070
Golden Valley	Gas	59,864	119,727	95,483	24,245	119,728
Petroleum	Oil	346	4,448	3,870	578	4,448
Pondera	Oil	6,346	88,140	74,919	13,221	88,140
	Gas	16,351	44,990	40,068	4,196	44,264
Richland	Oil	73,044	896,885	736,788	152,885	889,673
	Gas	1,337	1,681	701	280	981
	Liquid Gas	6,863	721	601	120	721
Roosevelt	Oil	59,337	808,157	706,954	101,202	808,156
Sheridan	Oil	105,901	1,336,548	1,097,817	179,983	1,277,800
	Gas	633	759	299	160	459
	Liquid Gas	3,768	301	238	63	301
Stillwater	Gas	231,404	462,642	376,936	74,699	451,635
Toole	Oil	96,964	1,357,208	1,124,066	187,912	1,311,978
	Gas	414,945	923,107	769,700	126,413	896,113
Valley	Oil	91,848	1,127,176	919,768	181,706	1,101,474
Yellowstone	Oil	3,831	54,768	42,056	12,714	54,770
State Total	Oil	536,298	$ 6,940,891	$ 5,781,600	$ 978,369	$ 6,759,969
	Gas	934,801	$ 2,015,128	$ 1,595,236	$ 292,096	$ 1,887,332
	Liquid Gas	27,354	$ 6,092	$ 5,276	$ 816	$ 6,092

OIL AND GAS NET PROCEEDS - NEW PRODUCTION

1987 Production — Taxable 1988

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Blaine	Gas	302,556	$ 522,808	$ 435,861	$ 61,385	$ 497,247
Carbon	Gas	100,905	165,366	108,301	27,955	136,256
Choteau	Gas	22,390	41,037	35,649	2,482	38,131
Dawson	Oil	47,547	833,398	662,297	171,101	833,398
Fallon	Oil	332,509	5,618,350	4,864,282	541,018	5,405,300
	Gas	40,358	74,124	64,524	7,507	72,031
Glacier	Oil	976	16,956	14,612	2,344	16,956
	Gas	87,796	188,651	164,430	24,241	188,671
Golden Valley	Gas	133,751	266,761	212,742	54,019	266,761
Liberty	Gas	14,243	19,574	16,801	1,547	18,349
Pondera	Oil	6,385	109,702	93,259	10,362	103,621
	Gas	63,495	156,192	135,741	18,642	154,383
Richland	Oil	201,061	3,405,378	2,792,651	510,772	3,303,423
	Gas	47,149	38,872	22,461	6,293	28,754
	Liquid Gas	161,464	17,994	14,393	2,991	17,384
Roosevelt	Oil	26,461	446,998	391,122	55,874	446,996
Rosebud	Oil	7,105	120,729	105,637	15,091	120,728
Sheridan	Oil	222,119	3,791,234	2,976,905	537,335	3,514,240
	Gas	33,415	14,603	5,559	1,409	6,968
	Liquid Gas	18,507	1,072	845	226	1,072
Stillwater	Gas	217,841	438,986	365,703	62,784	428,487
Toole	Oil	74,531	1,285,448	1,057,747	179,789	1,237,536
	Gas	723,411	1,341,025	1,128,385	176,839	1,305,224
Valley	Oil	69,949	1,101,735	895,586	167,290	1,062,876
Wibaux	Oil	35,806	602,905	515,224	54,469	569,693
	Gas	2,479	5,176	4,424	466	4,890
Yellowstone	Oil	600	9,950	7,641	2,310	9,951
State Total	Oil	1,025,049	$ 17,342,783	$ 14,376,963	$ 2,247,756	$ 16,624,719
	Gas	1,789,789	$ 3,273,174	$ 2,700,581	$ 445,570	$ 3,146,151
	Liquid Gas	179,971	$ 19,066	$ 15,238	$ 3,217	$ 18,455

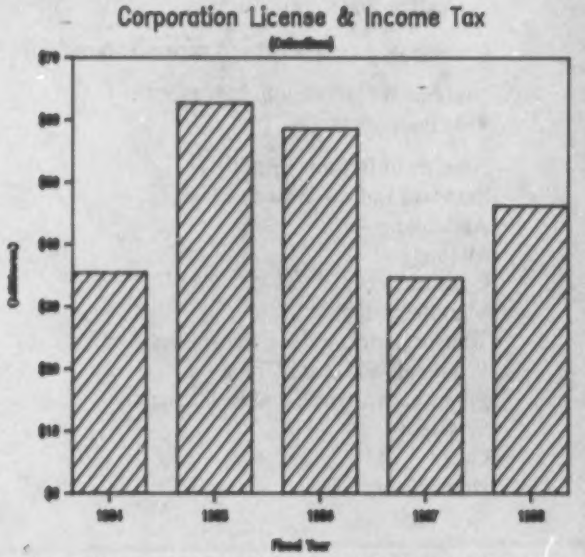
IV. CORPORATION TAXES

Corporate License and Income Taxes

Most corporations engaged in business for financial gain in Montana are subject to a corporate license tax. A small number of corporations are subject to Montana's corporate income tax, rather than the corporate license tax because of the limited scope of their activity in the state.

Many non-profit educational, fraternal, religious and marketing cooperative associations are exempt from paying the tax. However, any unrelated business income earned by an exempt corporation is taxable if it results in a federal tax liability of more than $100.

Corporations that have sales of tangible property in Montana but are domiciled elsewhere and do not own or rent real property within the state may elect to pay an alternate tax of .5% of gross sales made in Montana. Few corporations choose this alternative.



Banks and savings and loan associations are treated, for corporate tax purposes, similarly to other corporations but 80% of the tax they pay is returned to the counties in which the bank or savings and loan association is located. This allocation was designed to reimburse local governments for revenue lost when the property tax on bank shares was repealed in 1979.

Montana's corporate tax rate is 6¾% of net income (gross income minus allowable deductions) or $50, whichever is greater. Gross income is the same as for federal corporate taxes. For corporations electing water's edge filing methods, the tax rate is 7% of net income. In addition, a surcharge of 4% was imposed on the corporation license tax for tax year 1988.

Allowable deductions include all ordinary and necessary business expenses, certain losses and depreciation of assets, resource depletion allowance, interest paid on business debts, taxes paid (except all taxes measured by net income or profits), certain charitable contributions, certain energy-related investments, and net operating losses.

Under Montana law, corporations are allowed to reduce corporate tax liability by claiming certain credits. The reductions allowed are contractor's gross receipt tax credit, new industry credit, interest differential credit for low interest energy loans, and Montana Capital Company credit.

Revenues collected from corporations other than financial institutions are deposited as follows:

1) 64% to the General Fund
2) 25% to the School Foundation Program
3) 11% to the Long Range Building Program

Allocations of revenues collected from financial institutions are:

1) 80% to local governments
2) 12.8% to the General Fund
3) 5% to the School Foundation Program
4) 2.2% to the Long Range Building Program.

Corporate License and Income Tax Collections

FY 84	FY 85	FY 86	FY 87	FY 88
$35,396,240	$62,670,886	$58,584,784	$34,567,815	$46,200,103

The following tables provide statistical information on Montana's Corporate License and Income Taxes for fiscal year 1987:

FY 1987 Returns

Number of returns filed electing treatment as small business corporations	3,862
Number of returns filed as inactive corporations	3,984
Number of corporations liable for the $50 minimum tax	9,802

Number of Returns Filed by Standard Industrial Code Class

Agriculture	3,099
Mining	1,605
Construction	1,687
Manufacturing	1,353
Transportation and Public Utilities	920
Wholesale and Retail Trade	3,796
Finance, Insurance, and Real Estate	2,629
Services	3,423
Other	45
No Category Listed	1,874
Total	20,431

***Top 50 Taxpayers (Corporate License Tax) Fiscal Year 1987**

*This list does not necessarily reflect payments received in FY87.

	Number	Montana Tax Liability
Oil & Gas	11	$ 4,205,981
Financials	9	1,573,858
Transportation and Utilities	5	13,019,451
Engineering and Construction	3	701,995
Mining—Energy and Non-Energy	4	2,406,251
Retail Sales	18	3,959,869
Total	50	$ 25,867,405

Banks and Savings and Loans, Fiscal Year 1987

Total tax paid by financials	$ 4,765,360
Refunds to counties (80%)	$ 3,812,288

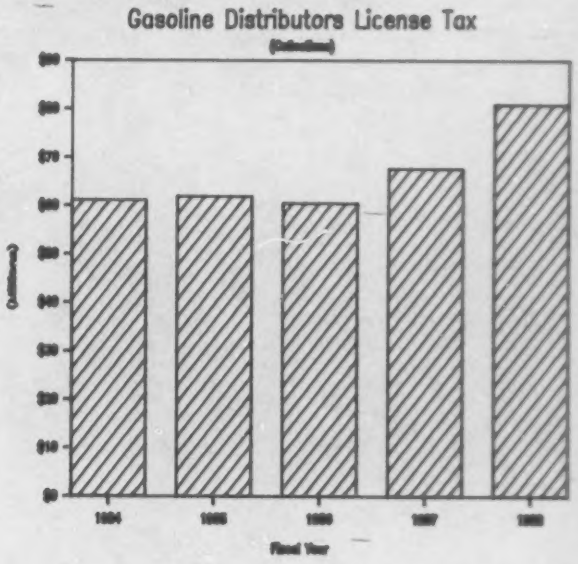
The table below provides information on corporate tax credits for fiscal year 1987.

	Number of Corporations	Total Amount of Credit
Investment credit	3,387	$ 587,694
Contractor's gross receipt credit	150	$ 506,463
New industry credit	5	$ 4,212
Interest differential credit	7	$ 320,758

V. MOTOR FUELS TAXATION

Gasoline Distributors License Tax

Effective July 1, 1987, the tax on gasoline sold in the state was increased from 17¢ per gallon to 20¢ per gallon. The gasoline license tax is collected by the distributor and remitted monthly to the Department. Distributors are allowed to deduct 1% of the tax as an allowance for evaporation.



The tax collections are distributed as follows:

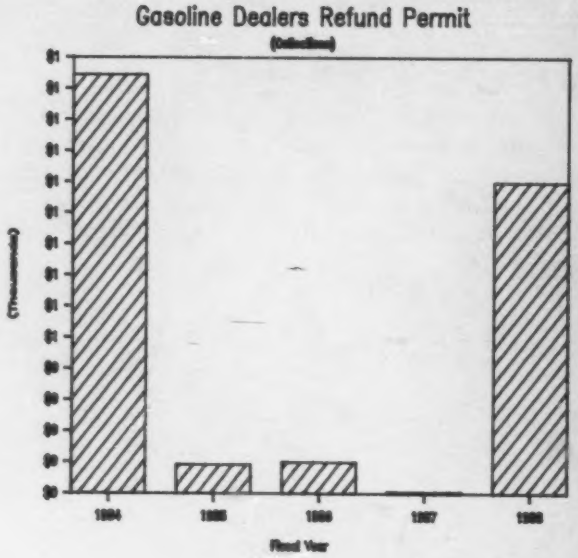
1) 0.9% of total collections to the State Motor Boat Fund for the operation of parks;
2) 0.5% of total collections to the Snowmobile Park Account;
3) 0.04% of total collections to the Aeronautics Revenue Fund;
4) $54,000 to the Montana rural technical assistance transportation program;
5) $6,323,000 to Montana's counties and $7,623,000 to cities and towns each year for road construction, repair, and maintenance; and
6) the remainder, ($52,608,309 fiscal year 1987) to the Highway Earmarked Account.

This tax is imposed only on gasoline used to propel vehicles on public streets and highways. Refunds for off-highway use totalled $3,591,106 in fiscal year 1987. A refund applicant, whose use qualifies as agricultural, may request a refund of 60% of the applicable tax on gallons of gas, as indicated by bulk delivery invoices, as an estimate of off-roadway use.

	FY 84	FY 85	FY 86	FY 87	FY 88
Gallons of gasoline consumed	432,068,099	441,282,433	430,861,213	445,358,216	437,430,422
Gallons on which tax was refunded in whole	1,383,351	933,503	1,291,000	1,170,923	1,071,450
Gallons on which tax was refunded 60%	19,047,066	24,036,587	20,165,000	18,672,541	17,505,000
Net collections	$ 61,088,589	$ 61,880,196	$ 60,481,888	$67,631,602	$ 80,889,296

Gasoline Dealers Refund Permit

Any person selling gasoline on which a refund may be claimed must obtain a gasoline dealers refund permit. Each permit costs $3 and is valid for three years. Collections are deposited in the General Fund.



	FY 84	FY 85	FY 86	FY 87	FY 88
Number of permits	475	500	549	503	484
Permit collections	$ 1,343	$ 91	$ 100	$ 4	$ 994

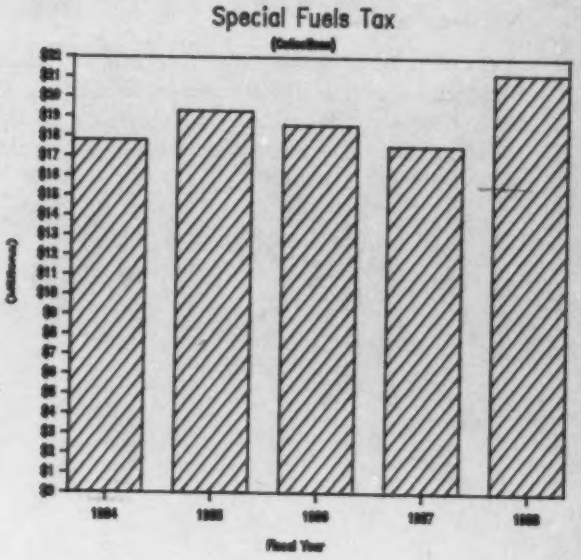
Gasohol Production and Tax Incentive

During fiscal years 1979-1983 gasohol in Montana was taxed at a reduced rate. Effective July 1, 1983, alcohol distributors were eligible for a 70¢ per gallon of fuel alcohol incentive. On April 1, 1985, the incentive payment dropped to 50¢ per gallon of fuel alcohol. On April 1, 1987 the incentive fell to 30¢ per gallon and will remain in effect until April 30, 1989. State law allows payments to producers only if the alcohol is distilled in Montana from Montana agricultural products.

	FY 84	FY 85	FY 86	FY 87	FY 88
Number of gallons of gasohol sold	9,910,209	10,490,000	15,315,270	3,279,740	1,541,690
Incentive payments	$ 668,516	$ 455,936	$ 925,905	$ 319,716	$ 235,154

Special Fuel Tax

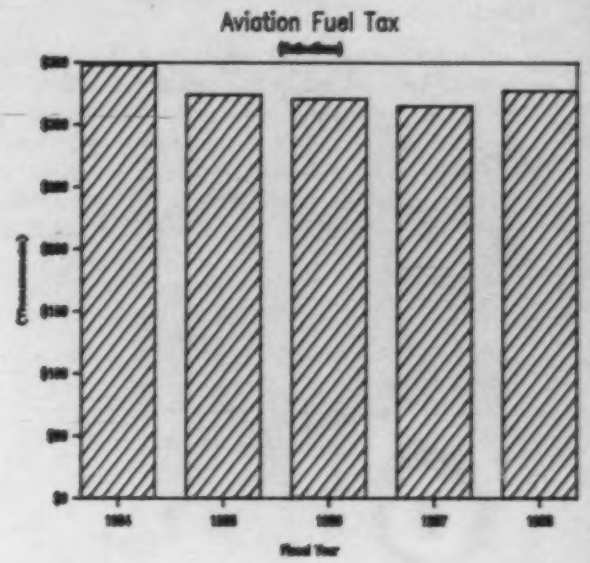
A tax of 20¢ per gallon is imposed on all diesel fuel (or other volatile liquid, except liquid petroleum gas, of less than 46° API gravity test consumed in the state) sold for use on the state's roads or used on public construction projects. This tax is refundable if the fuel is used for off-highway purposes or private construction projects. Collections are deposited in the Highway Earmarked Account.



	FY 84	FY 85	FY 86	FY 87	FY 88
Gallons of diesel consumed	110,712,184	116,000,000	110,484,153	109,544,250	101,644,190
Tax rate per gallon	$ .17	$ .17	$ .17	$ .20	$ .20
Gallons on which tax was refunded	2,030,361	2,882,000	2,932,959	3,330,588	3,793,460
Net collections and penalties with interest	$ 17,793,066	$ 19,278,727	$ 18,576,576	$ 17,541,396	$ 21,185,520

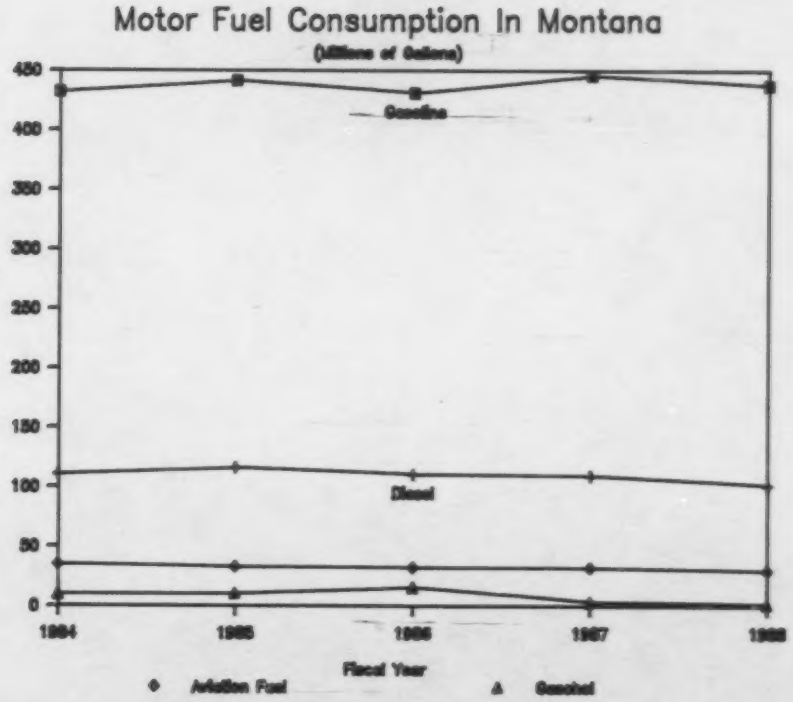
Aviation Fuel Tax

A tax of 1¢ per gallon is imposed on aviation gasoline imported for sale, use, or distribution in the state. The tax is collected by the distributor and remitted monthly to the Department. The taxes collected are used to fund the state's aeronautic program.



Aviation Fuel Tax Collections

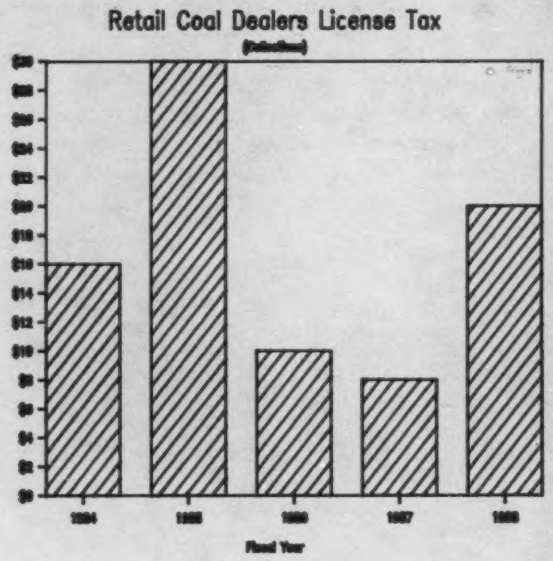
FY 84	FY 85	FY 86	FY 87	FY 88
$347,762	$324,051	$320,791	$315,058	$327,252



VI. OTHER TAXES

Retail Coal Dealers License Tax

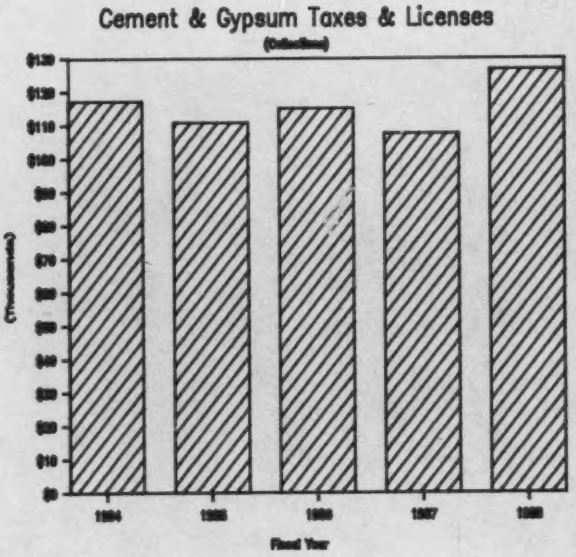
People importing coal for sale in the state must pay a license tax of 5¢ per ton. The tax is collected quarterly and is deposited in the General Fund.



	FY 84	FY 85	FY 86	FY 87	FY 88
Number of retailers	3	4	1	1	3
Number of tons of coal sold	321	594	200	133	392
Total tax paid (including penalty and interest)	$ 16	$ 30	$ 10	$ 8	$ 20

Cement and Gypsum Taxes and Licenses

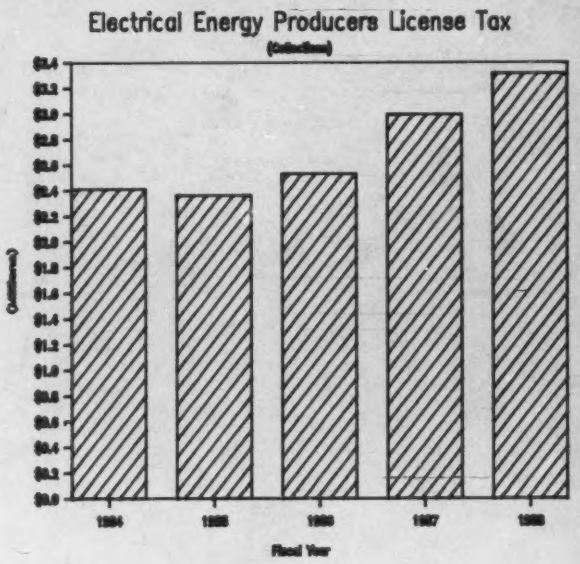
Producers of cement and cement products are required to pay a license tax of 22¢ per ton. Gypsum and gypsum products are taxed at 5¢ per ton. Individuals importing cement and gypsum for sale in Montana must pay 22¢ and 5¢ respectively for every ton that has not been paid for under any other law. All cement and gypsum collections are deposited to the credit of the General Fund.



	FY 84	FY 85	FY 86	FY 87	FY 88
Number of producers or retailers	24	18	17	11	16
Number of tons of cement and gypsum	569,501	535,422	568,120	573,149	526,278
Total tax paid (including penalty and interest)	$ 117,213	$ 110,842	$ 115,057	$ 107,519	$ 126,650

Electricity and Electrical Energy License Tax

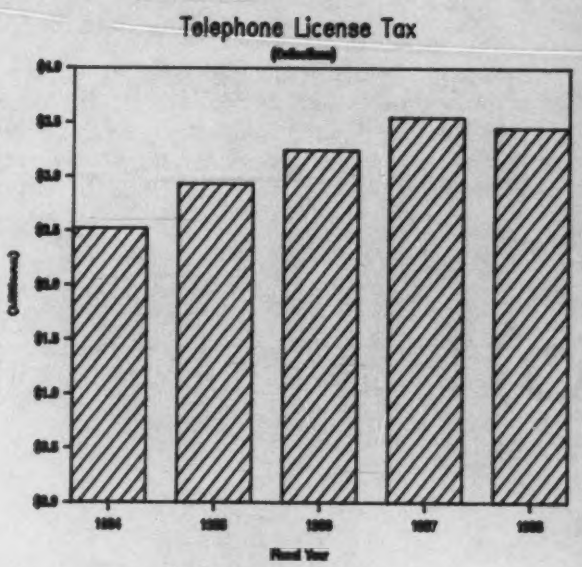
A quarterly tax is imposed on any business in the state engaged in the generation of electrical energy. The tax is $.0002 per kilowatt hour of electrical energy generated, manufactured or produced. Electric energy producers license tax collections are deposited in the General Fund.



	Number of electrical energy generators	Kilowatt hours generated	Total tax paid (including penalty and interest)
FY 84	7	10,631,695,319	$ 2,413,172
FY 85	7	13,522,915,407	2,361,855
FY 86	7	14,538,495,908	2,530,403
FY 87	7	17,077,962,313	2,991,861
FY 88	7	18,006,992,578	3,311,082

Telephone Company License Tax

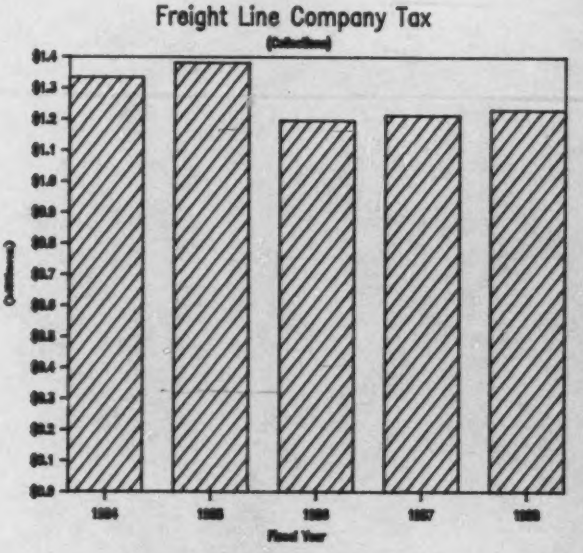
All gross income, in excess of $250 per quarter, derived from any telephone business (including the transmission of messages over telephone lines or microwave electronic equipment) in Montana is subject to a license tax. Persons conducting such a business in the state pay a tax of 1.725% of gross income in excess of $250 per quarter. License taxes collected are deposited in the General Fund.



	Number of accounts	Total gross income	Total tax paid (including penalty and interest)
FY 84	9	$ 149,277,342	$ 2,521,905
FY 85	9	169,838,042	2,931,732
FY 86	10	187,906,338	3,243,935
FY 87	15	193,059,355	3,456,256
FY 88	10	202,073,235	3,450,499

Freight Line Company Tax

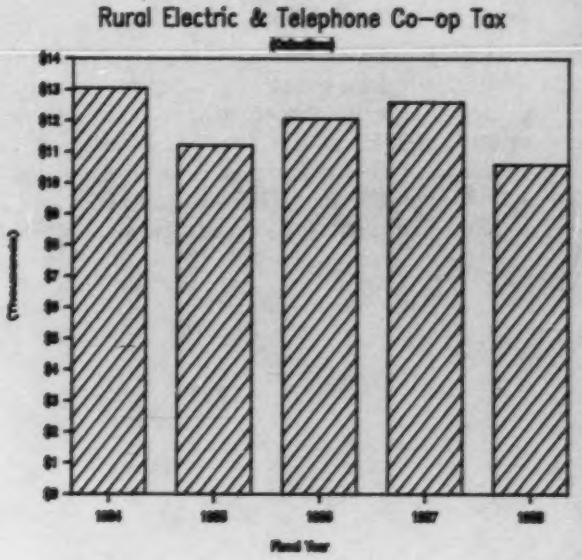
Freight line operations in Montana are subject to a tax of 5½% of total gross earnings derived from business in the state. Freight line company license tax collections are deposited in the General Fund.



	Number of accounts	Total gross earnings	Total tax paid (including penalty and interest)
FY 84	34	$ 24,256,327	$ 1,334,111
FY 85	45	25,069,613	1,379,417
FY 86	45	21,727,562	1,195,066
FY 87	16	22,040,918	1,212,219
FY 88	16	22,463,447	1,229,618

Rural Electric and Telephone Co-op Tax

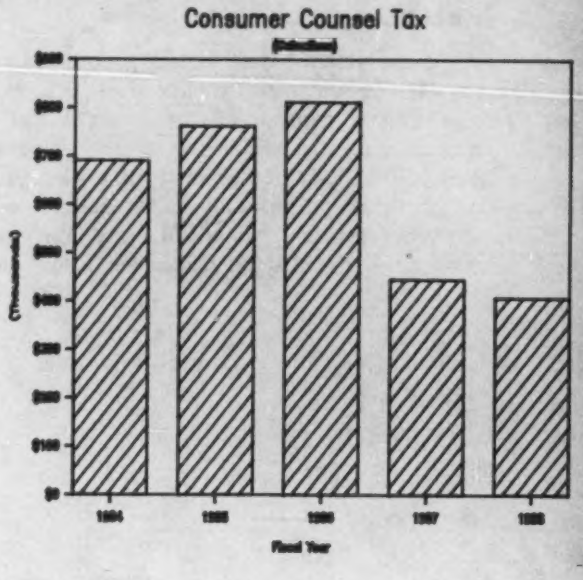
Electric and telephone cooperatives are subject to a license tax of $10 for every 100 people they serve within the state. They are exempt from all other excise or income taxes. Collections are deposited in the state's General Fund.



	FY 84	FY 85	FY 86	FY 87	FY 88
Number of co-operatives	41	41	40	42	42
Total tax paid (including penalty and interest)	$13,030	$11,210	$12,057	$12,589	$10,597

Consumer Counsel Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly Consumer Counsel Tax on gross operating revenue. The tax rate is set annually for the succeeding fiscal year to cover appropriations to the office of the consumer counsel. All collections are deposited in the Earmarked Revenue Fund.



Consumer Counsel Tax Collections

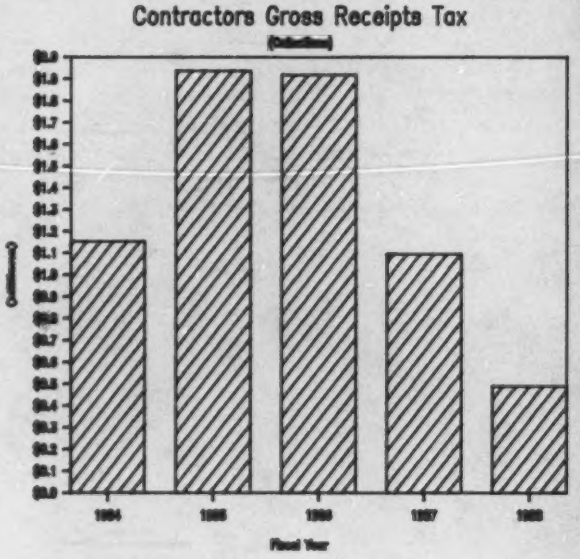
FY 84	FY 85	FY 86	FY 87	FY 88
$ 691,166	$ 761,809	$ 811,769	$ 444,816	$ 407,471

Department of Public Service Regulation Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly tax on gross revenues excluding revenues from sales to other regulated companies for resale. The tax rate is set annually for the succeeding fiscal year. All collections are deposited to the General Fund. For FY 87, $1,649,293 was collected and $2,085,218 was collected in FY 88.

Public Contractor's Gross Receipts Tax

Prime contractors and all levels of subcontractors must pay a tax amounting to 1 percent of all public contracts over $5,000. Contractors can obtain part or all of the tax back by requesting refunds for personal property taxes paid on assets used in their contracting business and by claiming credit on their individual Montana Income Tax return or Montana Corporation License Tax return. Revenues are deposited to the credit of the General Fund.

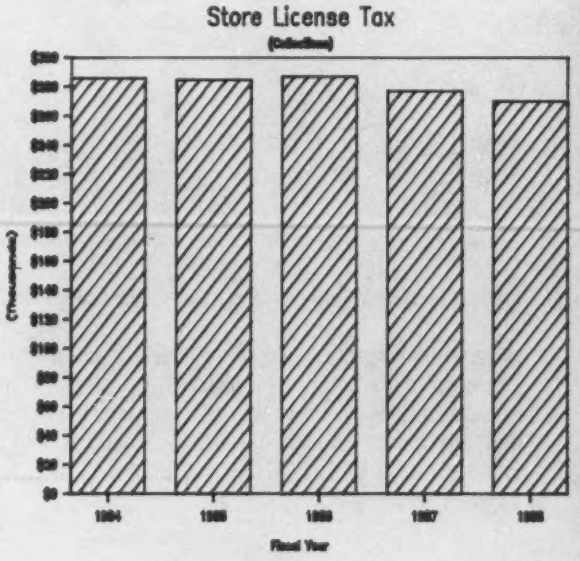


Public Contractor's Gross Receipts Tax Collections

FY 84	FY 85	FY 86	FY 87	FY 88
$ 1,152,868	$ 1,935,117	$ 1,916,303	$ 1,094,458	$ 488,446

Store License Tax

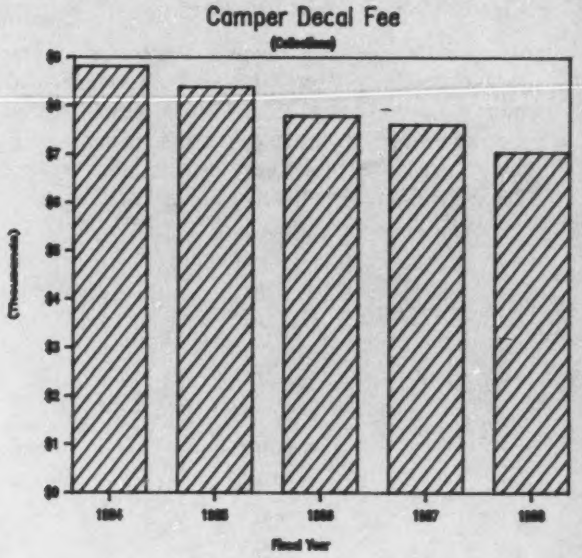
The Store License Tax applies to retail stores or mercantile establishments. The tax per store depends on annual gross receipts and the number of stores in the chain in Montana. Stores having receipts in excess of $350,000 pay taxes that range from $11 to $206. Smaller establishments pay between $11 and $44.50. The tax for a wholesale store is $43.50. Collections are deposited in the General Fund.



	Number of wholesale stores	Number of retail stores	Total tax paid (including penalty and interest)
FY 84	1,052	11,967	$ 285,916
FY 85	1,072	12,004	284,726
FY 86	1,106	11,920	286,823
FY 87	1,005	11,834	276,937
FY 88	1,066	11,430	270,026

Camper Certificate and Decal

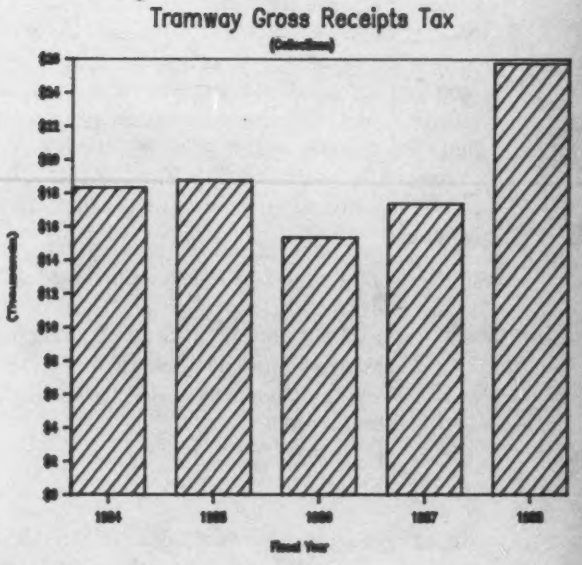
Camper owners in Montana pay a yearly decal fee of $1. This tax insures the payment of a fee in lieu of property tax on campers. Camper decal collections are deposited in the General Fund.



FY 84	FY 85	FY 86	FY 87	FY 88
$ 8,802	$ 8,384	$ 7,787	$ 7,615	$ 7,042

Tramway Gross Receipts Tax

An assessment of 1/4 of 1% of the gross receipts of all passenger tramways operated in Montana is imposed by the Department of Administration. A minimum of $100 is collected annually from the owners of passenger tramway systems. The tax is collected by the Department of Revenue and deposited in the General Fund.

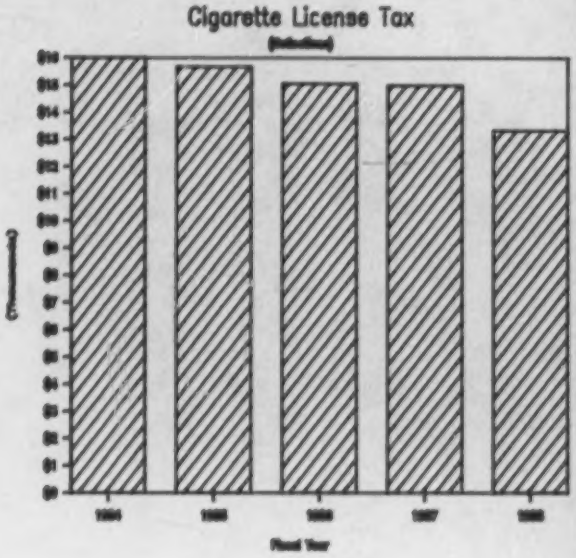


Tramway Gross Receipt Collections

FY 84	FY 85	FY 86	FY 87	FY 88
$ 18,318	$ 18,768	$ 15,333	$ 17,373	$ 25,742

Cigarette Wholesale and Retailer Licenses

A tax is imposed on cigarette dealers in Montana. Wholesalers, subjobbers, and vendors (possessing 10 or more machines) pay an annual license fee of $50. Retailers and vendors (possessing 9 or less machines) pay an annual license fee of $5. Revenue collections are deposited in the Earmarked Revenue Fund.

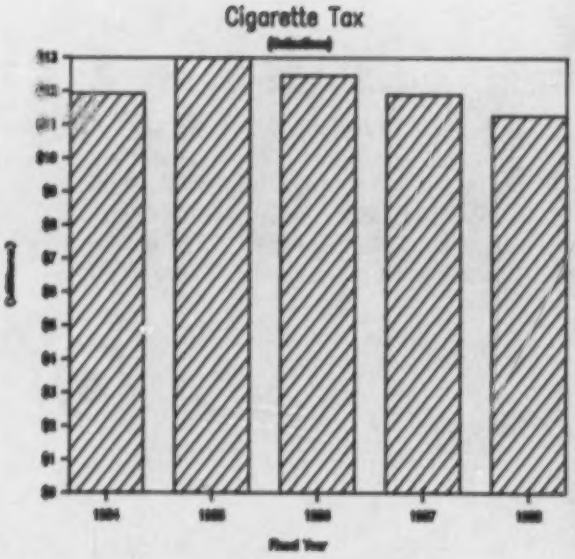


	Number of licenses	Total fees paid
FY 84	2,598	$ 16,000
FY 85	2,587	15,650
FY 86	2,424	15,035
FY 87	2,260	14,975
FY 88	2,154	13,325

Cigarette Sales Tax

Cigarette wholesalers in the state pay a tax of 16¢ per package of 20 cigarettes. The tax is included in the retail price of the cigarettes. A tax insignia must be affixed to each package within 72 hours after receipt by the distributor or dealer. Wholesalers and dealers are entitled to purchase insignias at face value less the following percentages which are allowed to defray costs of affixing insignias and precollecting the tax on behalf of the State of Montana:

1) 6% for up to 2,580 cartons purchased in any calendar month;
2) 4% for any portion of the next 2,580 cartons purchased in any calendar month; and
3) 3% for purchases in excess of 5,160 cartons in any calendar month.



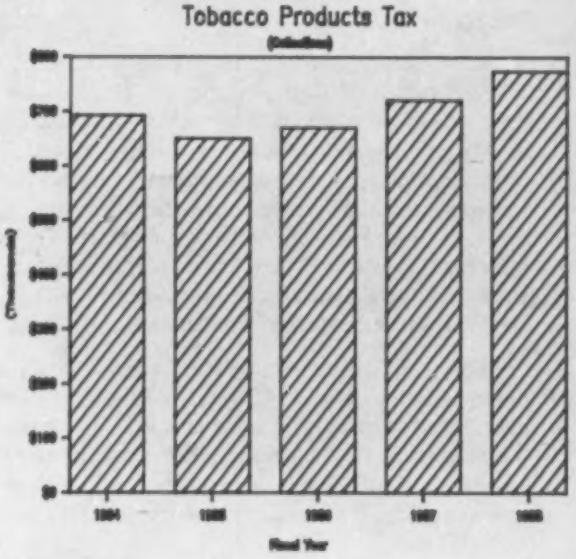
All money collected from the Cigarette Sales Tax are deposited in the Long-Range Building Program Fund. 79.75% of the deposits are allocated to the Debt Service Fund Type and 20.25% go to the Capital Projects Fund Type.

Cigarette Sales Tax Collections

FY 84	FY 85	FY 86	FY 87	FY 88
$11,929,453	$12,984,626	$12,469,883	$11,895,275	$11,278,326

Tobacco Products Tax

All tobacco products, excluding cigarettes, are subject to a tax of 12½% of their wholesale price. The tax is collected from the wholesaler less a 5% defrayment for collection and administrative expenses. Collections are deposited in the Long-Range Building Program Debt Service Fund.

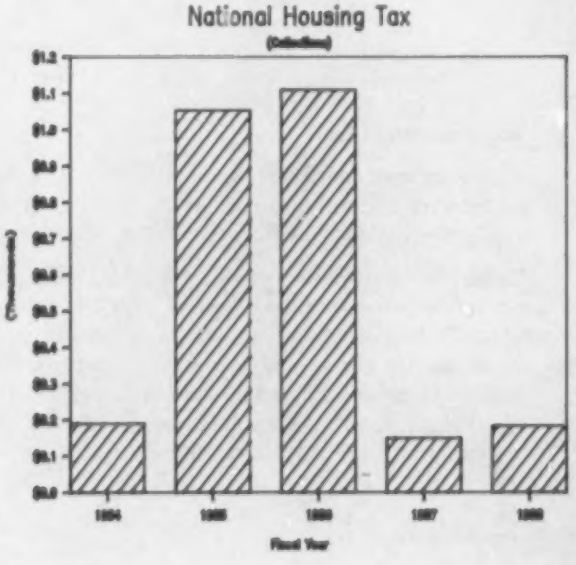


Tobacco Products Tax Collections

FY 84	FY 85	FY 86	FY 87	FY 88
$692,897	$650,793	$669,932	$720,332	$773,440

National Housing Tax

The Department of Revenue is authorized to request payment in lieu of taxes, from the United States, for providing services for federal projects. The amount of payment is based on the estimated cost to the state of providing the services. All payments received are deposited in the University millage special revenue account.

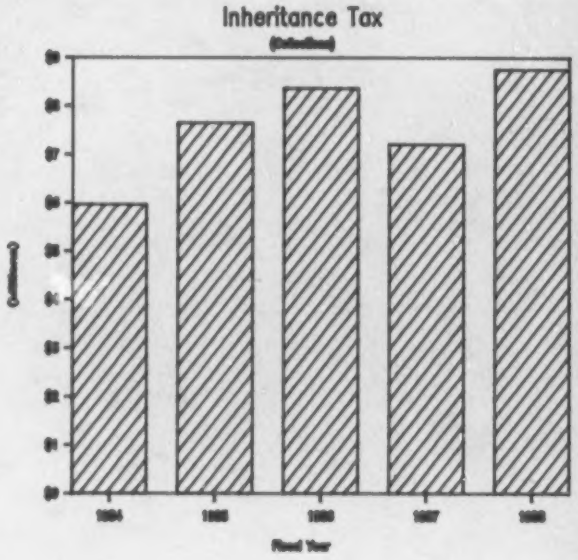


	FY 84	FY 85	FY 86	FY 87	FY 88
National Housing Tax Collections	$190	$1,054	$1,109	$150	$184

Inheritance Tax

An inheritance or succession tax is paid by the recipient of any decedent's property or interest within Montana. Surviving spouses and children are 100% exempt from the tax (effective 1/1/79 and 1/1/81 respectively). The Inheritance Tax applies to non-residents if the transferred property is real and is located in Montana. Rates of taxation range from 2% to 8% of the clear market value if the inheritance is under $25,000. The rate depends on the relationship of the beneficiary to the decedent. Tax rates are higher on amounts transferred in excess of $25,000.

In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to federal estate tax. The estate tax is equal in amount to the maximum tax credit allowable for state death taxes against the federal estate tax less any inheritance tax paid. Proceeds collected under the inheritance tax are deposited in the General Fund.



Total Inheritance Taxes Paid

FY 85	FY 85	FY 86	FY 87	FY 88
$5,960,471	$7,656,622	$8,364,764	$7,212,092	$8,745,457

Accommodation Tax

A tax is imposed on users of overnight lodging facilites. This tax is 4% of the accommodation charge and is collected by the owner or operator of the facility. Because the tax went into effect July 1, 1987, only $3,372,658 (or three-quarters of the fiscal year) was collected in FY 88. It is estimated that $4,500,000 will be collected in FY89.

Collections from the Accommodation Tax are transferred to a special revenue fund for state and tourism promotion. The monies are then distributed as follows: 2% of the proceeds goes to the Department of Revenue to cover costs of collecting and disbursing the tax, 1% goes to the Montana historical society, 2.5% goes to the university system for the Montana travel research program and 75% to the Department of Commerce for direct use. The remaining goes to various regional nonprofit tourism corporations unless that particular city-county area collects in excess of $140,000 in proceeds annually. In this instance, half of the amount available for distribution to the nonprofit tourism corporation would instead go to a non-profit convention and visitors bureau in that city-county region.

Dangerous Drug Tax

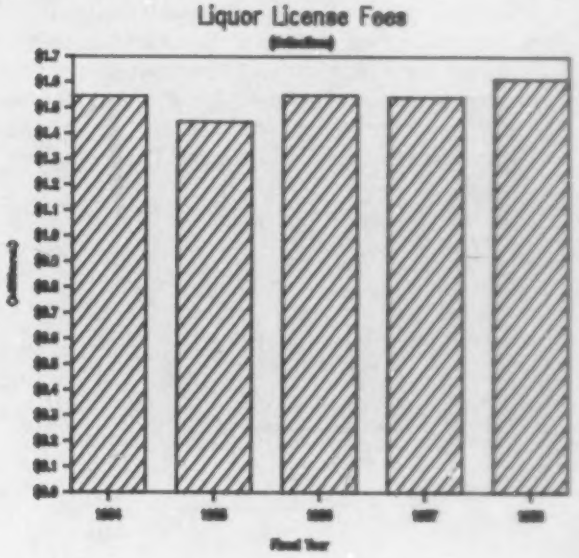
A tax is imposed on the possession and storage of dangerous drugs. This tax is 10% of the assessed market value of the drugs or a specified rate whichever is greater. In addition, a 5% surtax is imposed to offset the costs of administration. For FY 88, $46,768 was collected out of $1,694,037 assessed. The Department of Revenue allocates 50% of Drug Tax collections to the Department of Institutions for youth evaluation and chemical abuse programs. Of the remaining revenues, 85% goes to the Department of Justice to be used for grants to youth court chemical abuse assessments and the detention of youth offenders. The final 15% goes to a special law enforcement account.

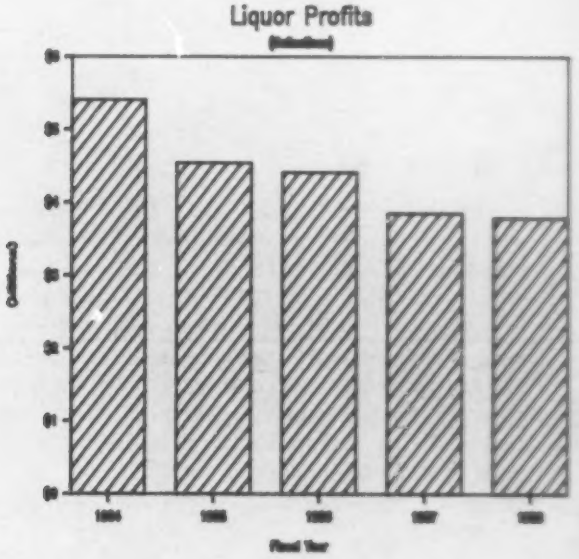
VII. LIQUOR TAXES AND PROFIT FROM STATE LIQUOR STORES

Nontax Collections

After July 1, 1974, All-Beverage Licenses issued in cities of 10,000 or more population are subject to a one-time fee of $20,000 (not applicable to transfer or renewal of licenses prior to that date). In cities of 10,000 population or larger, an annual renewal fee of $800 is charged. Smaller cities and towns require lower fees. The number of licenses available in any given area depends on the population. Nationally chartered veterans organizations, airlines, railroads, resorts, and caterers pay specific fees different than those collected for other liquor licenses. Liquor license fees are deposited in the General Fund.

Profits earned from the sale of liquor by the Department, are also deposited in the General Fund. Liquor profits are determined by subtracting operating expenses, discounts and taxes from gross sales.

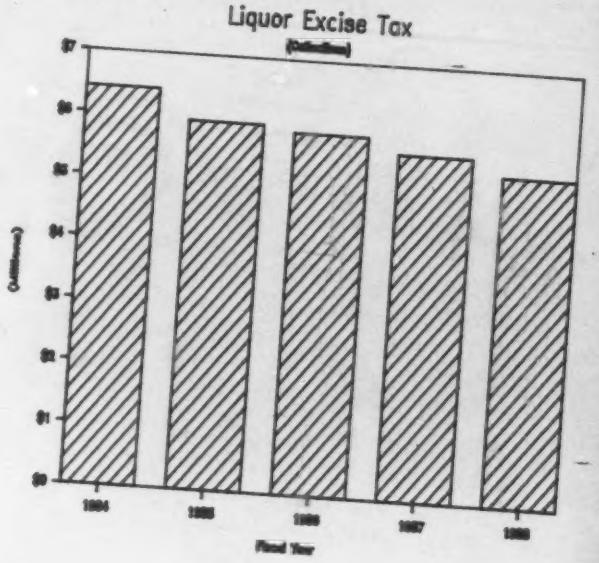




	FY 84	FY 85	FY 86	FY 87	FY 88
Liquor license fee collections	$ 1,545,252	$ 1,445,442	$ 1,547,927	$ 1,540,138	$ 1,610,907
Liquor profits	$ 5,408,943	$ 4,540,660	$ 4,408,188	$ 3,850,811	$ 3,785,922

Liquor Excise Tax

The Department of Revenue collects an excise tax of 16% of the retail selling price on all liquor sold by the state. Payment of the tax must not be later than the last day of the month immediately following the close of each quarterly period. Collections are deposited with the State Treasurer, to the credit of the General Fund.

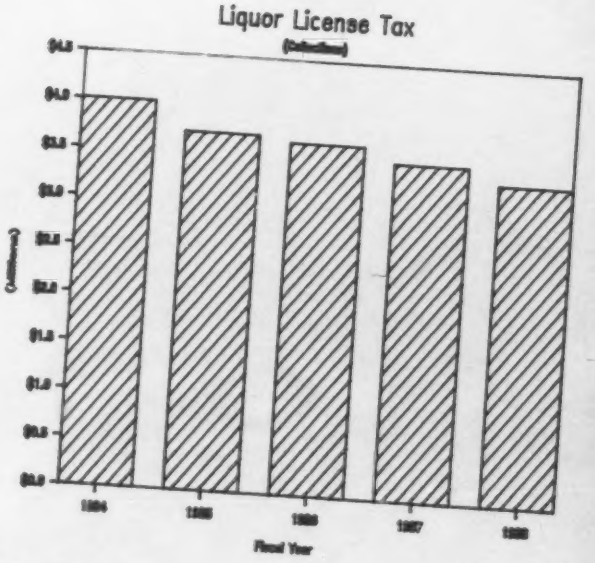


Liquor Excise Tax Collections

FY 84	FY 85	FY 86	FY 87	FY 88
$ 6,415,784	$ 5,935,058	$ 5,833,106	$ 5,589,174	$ 5,322,934

Liquor License Tax

A license tax, amounting to 10% of the retail selling price of all liquor sold by the state is levied in Montana. The license tax is in addition to the liquor excise tax. The Department of Revenue allocates 30% of Liquor License Tax collections to county governments for distribution to incorporated cities and towns. An additional four and one-half percent is allocated to counties for county purposes. The remaining revenues collected from the Liquor License Tax are deposited in the State Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation, and prevention of alcoholism (Figure 4).

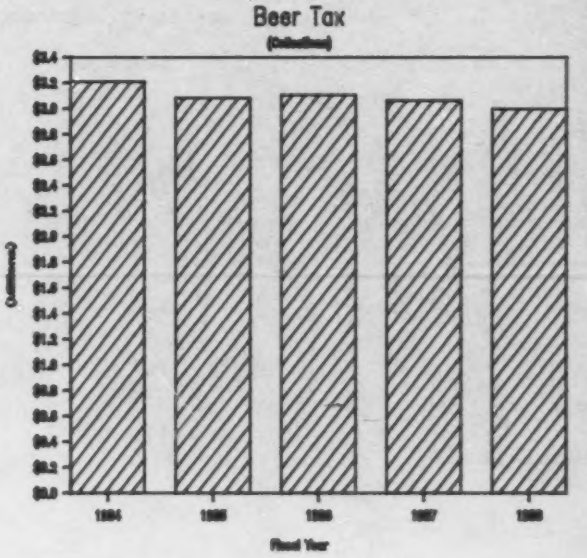


Liquor License Tax Collections

FY 84	FY 85	FY 86	FY 87	FY 88
$ 4,006,857	$ 3,707,794	$ 3,645,692	$ 3,490,356	$ 3,323,773

Beer Tax

In addition to the annual license tax, a monthly tax of $4.30 per barrel of thirty-one gallons is imposed on beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in this state or imported from outside. All revenue received from taxes on beer over and above $2.80 per 31 gallons is deposited to the credit of the Incorporated Cities and Towns Beer Tax Account in the State Special Revenue Fund. All funds received by cities and towns are expended for purposes such as law enforcement, maintenance of transportation systems, and public health. One dollar collected on every 31 gallons of beer is deposited in the Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation, and prevention of alcoholism. The remaining balance of revenue collections is deposited in the General Fund (Figure 5).



Beer Tax Collections

FY 84	FY 85	FY 86	FY 87	FY 88
$ 3,211,297	$ 3,083,163	$ 3,105,743	$ 3,060,956	$ 2,997,015

Figure 4. Liquor License Tax Allocation

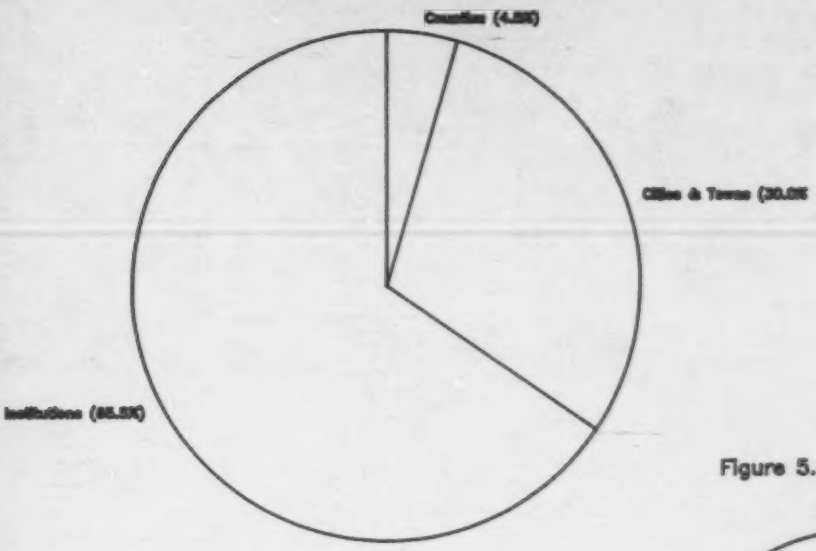


Figure 5. Beer Tax Allocation

Figure 6. Table Wine Tax Allocation

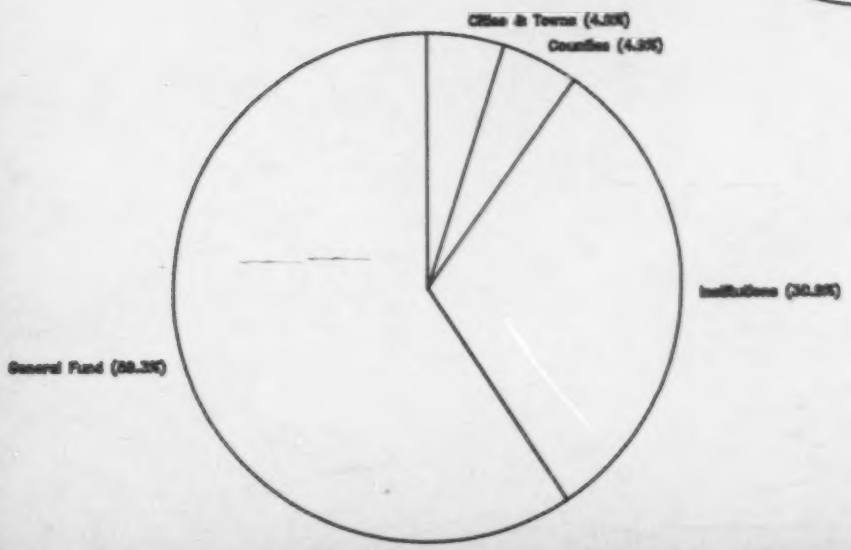
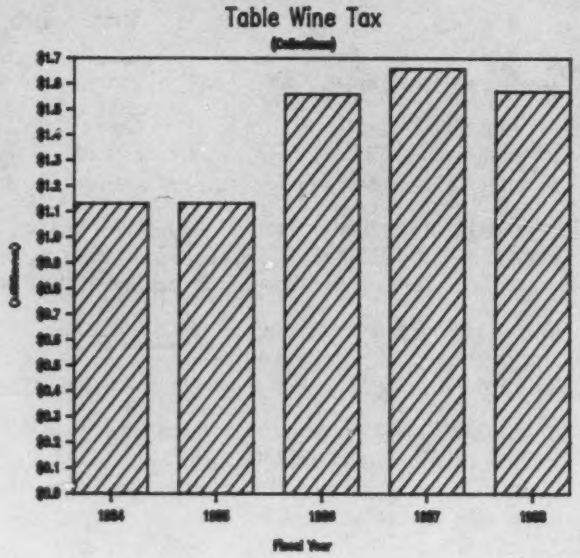


Table Wine Tax

A tax of 27¢ per liter is levied on table wine imported by any table wine distributor or the Department of Revenue. The revenues collected from the tax are deposited 59.26% to the General Fund, 4.93% to counties, 4.93% to cities and towns, and 30.89% to the Department of Institutions for treatment, rehabilitation and prevention of alcoholism (Figure 6).



	FY 84	FY 85	FY 86	FY 87	FY 88
Table Wine Tax collections from the Department	$ 96,893	$ 74,738	$ 88,817	$ 78,260	$ 57,816
Table Wine Tax collections from distributors	$ 1,034,239	$ 1,057,322	$ 1,469,538	$ 1,579,522	$ 1,511,324
Total	$ 1,131,132	$ 1,132,060	$ 1,558,355	$ 1,657,782	$ 1,569,140

VIII. PROPERTY TAX

The Department's Role

Although property taxes are 95% local taxes, the Property Assessment Division is responsible for insuring that all property in the state is treated fairly. The Division's duties include the appraisal, assessment, and equalization of the value of all property in the state for the purpose of taxation.

Most real estate and improvements are assessed by the classification and appraisal office in each county. The county assessor is responsible for appraising most personal property. The rate of tax on the various classes of property and the establishment of the actual classes is a function of the Legislature.

Property that is single and continuous and is in more than one county (such as railways, telephone lines, powerlines and pipelines) is centrally assessed by the Property Assessment Division. The valuation is apportioned to counties and other jurisdictions on a mileage basis or other basis judged to be "reasonable and proper."

In 1975, the Legislature required the Department of Revenue to administer and supervise a program for the revaluation, every five years, of all taxable property within the state. Revaluations (more commonly called reappraisal cycles) are designed to insure that all property is taxed on current structural and market information. Montana's second state level reappraisal was completed in 1985. The new reappraisal values were used for the 1986 tax year. The state's third reappraisal is scheduled to be completed by December 31, 1990.

Calculation and Distribution of Property Taxes

Property tax liability is determined based on the market value of the property, the statutory tax rate for the class of property that it belongs to, and the mill levy in the jurisdiction in which the property is located. Property tax liability is calculated in the following way:

Market Value × Statutory Tax Rate = Taxable Value
Taxable Value × Mill Levy = Property Tax Liability

The statutory tax rate is determined by classifying the property into one of twenty property classifications.

Following is an example of a property tax liability computation for a home using the actual 1987-88 mill levy for Billings, Montana. A mill is a tenth of a cent, so a levy of 334.97 translates to $334.97 per $1000 of taxable valuation.

Assessed value (market value)	$	80,000
Classification (class 4 = 3.86%)	×	.0386
Taxable value	$	3,088
Mill Levy (334.97 mills)	×	.33497
Property tax liability	$	1,034

Property tax revenue is collected by county treasurers and is distributed based on relative mill levies. The Montana property tax dollar in 1987 was distributed as follows:

Schools, other than universities	$ .57
Counties	.21
Cities and towns	.13
State	.02
Other	.07

Summary of Significant Property Tax Changes by the 1987 Legislature

Property taxation experienced many changes as a result of 1987 legislation. The most significant changes are summarized as follows.

As a result of an initiative (I-105) and clarifying legislation (SB 71) that provided for a tax freeze, property tax liability on all classes of property is frozen at the 1986 level. Consequently, mill levies of the taxing jurisdictions of the state cannot be increased over 1986 levies, except in exceptional cases. While the legislation does not affect the taxable valuation of the state's taxing jurisdictions, it acts to limit the amount of property tax revenue enjoyed by the districts.

Beginning in tax year 1987, the Department is required to conduct an annual sales assessment study for the purpose of adjusting assessments of real property to reflect changing market conditions. The 1987 adjustments reduced valuations in 26 counties in the state and resulted in a reduction of taxable values of $19.4 million statewide.

Property taxation for motor vehicles was changed significantly by the 1987 Legislation. The fee in lieu of tax for light vehicles, motorcycles, and recreational vehicles was repealed and a 2 percent property tax levied on the wholesale value was imposed in its place (an additional 0.5 percent tax can be elected by local governments).

Property taxes on motorboats and noncommercial aircraft were repealed (HB 512 and HB 658). Beginning in 1988, these vehicles are subject to a fee in lieu of tax. These laws reduced taxable valuations from 1987 to 1988 by a total of $8,117,290.

Finally, large trucks and trailers were transferred from class 10 to class 8, reducing the classification factor from 16 percent to 11 percent (SB 44). As a result, the valuation of the state fell by $4,479,277.

Legislation was passed to expand Montana's property tax incentives. HB 709 revised the local option new industry incentives to include mineral extraction and processing activities in the list of activities eligible for the abatement. All reasearch and development property is classified as class 5 property and faces a 3 percent classification rate, instead of rates ranging from 3.86 to 16 percent.

Finally, certain agricultural property was exempted from tax (SB 340). Unprocessed agricultural products and certain livestock are no longer subject to property taxation beginning in 1988. 1988 taxable values fell by $9,453,739 as a result.

Although the 1987 Legislature did not specifically address property tax issues of railroads, the value for railroad companies dropped between 1987 and 1988 due to a settlement reached between the railroads and the Department of Revenue. The railroads had appealed both the value of their property in the state of Montana, and the rate of taxation for tax years 1986 through 1988.

The 1987 values for the railroads are the actual values certified to the counties and have not been adjusted to reflect the settlement. The certified 1988 values have been adjusted to reflect the settlement figures. As a result, the taxable value of railroads dropped $29,539,760 statewide from 1987 to 1988.

Classification of Property for Purposes of Taxation

Montana law requires that all property except agricultural land and mines be assessed at 100 percent of market value.

The market value of all motor trucks, agricultural equipment, and vehicles of all kinds, is the average wholesale value (loan value in the case of agricultural machinery and equipment) shown in national appraisal guides and manuals or the value of the vehicle before reconditioning and profit margin. Market value for most other property is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.

The table below outlines Montana's 1988 property tax classifications and provides **taxable value rates** as percentages of market value:

1988 Classification of Taxable Property in Montana, with Taxable Value Rates as Percentages of Market Value

Class 1: (15-6-131 MCA)
100% of net proceeds after deducting specified expenses
a) The annual net proceeds sold during the taxable year by all **mines except coal and metal mines.**

Class 2: (15-6-132 MCA)
3% of gross proceeds
a) The annual gross proceeds of **metal mines.**
33-1/3% of gross proceeds
b) The annual gross proceeds of underground **coal mines.**
45% of gross proceeds
c) The annual gross proceeds of **coal mines using the strip-mining** method.

Class 3: (15-6-133 MCA)
30% of productive capacity
a) All **agricultural land.**

Class 4: (15-6-134 MCA)
3.86% of market value
a) All **land** except that specifically included in another class.
b) All **improvements** (including buildings) except those specifically included in another class.
3.86% of market value multiplied by a percentage figure based on income
c) The first $80,000 of the market value of any improvement (including buildings) on real property and five adjoining acres, and occupied for at least 10 months a year as the primary residence of any one whose total income is not more than $10,000 ($12,000 for a married couple).*
1.93% of market value
d) All **golf courses**, including land and improvements, that consist of at least nine holes and not less than 3,000 lineal yards.

**Class 4c property is taxable at 3.86% of assessed value times the following percentage schedule based on annual income:*

Single person adjusted gross income			Married couple adjusted gross income			Percentage multiplier
$ 0	to	$ 1,090	$ 0	to	$ 1,308	0
1,091	to	2,180	1,309	to	2,615	10
2,181	to	3,269	2,617	to	3,923	20
3,270	to	4,359	3,924	to	5,231	30
4,360	to	5,449	5,232	to	6,539	40
5,450	to	6,539	6,540	to	7,846	50
6,540	to	7,629	7,848	to	9,154	60
7,630	to	8,718	9,155	to	10,462	70
8,719	to	9,808	10,463	to	11,770	80
9,809	to	10,898	11,771	to	13,077	90

Class 5: 3% of market value.
(15-6-135 MCA)

a) All property used and owned by **Cooperative Rural Electrical and Cooperative Rural Telephone** associations organized under the laws of Montana, except property owned by cooperative organizations referred to in Class 7d.
b) Air and water **pollution control equipment.**
c) Property that meets the requirements for **"New Industry."**
d) Any personal or real property used primarily in the production of **gasohol** during construction and for the first three years of its operation.
e) All land, improvements, and personal property owned and actively used by a research and development company.
f) Machinery and equipment used in electrolytic reduction facilities.

Class 6: 4% of market value.
(15-6-136 MCA)

a) **Livestock**, poultry, bees and other domestic animals except pets not raised for profit, and the unprocessed products of such animals.
b) All unprocessed **agricultural products** on the farm or in farm storage, except all perishable fruits and vegetables in farm storage and owned by the producer and all producer held grain in storage.
c) Items of personal property intended for **lease** in the ordinary course of business. (Each item must satisfy requirements set forth in this statute).

Class 7: 8% of market value.
(15-6-137 MCA)

a) **Tools, implements and machinery** used to repair and maintain machinery not used for manufacturing and mining purposes.
b) All property used and owned by persons, firms, corporations or other organizations that are engaged in the business of furnishing **telephone communications** exclusively to rural areas and cities and towns of 800 persons or less, (the average circuit miles for each station must be more than one mile).
c) Electric transformers, light and power substation machinery, natural gas regulation equipment, meters and compressor station machinery owned by **non-centrally-assessed public utilities** and tools used in repair and maintenance of this property.
d) All property owned by cooperative **rural electrical and telephone associations** that serve less than 95% of the consumers or users within the incorporated limits of a city or town.

Class 8: 11% of market value.
(15-6-138 MCA)

a) All **agricultural implements** and equipment.
b) All **mining and manufacturing machinery**, fixtures, equipment, tools and supplies except coal and ore haulers and those included in Class 5.
c) All **trailers** having a rated capacity of 3/4 tons or less.
d) All goods and equipment intended for **rent or lease**, except goods and equipment specifically included and taxed in another class.
e) **Trucks** having a rated capacity of more than 1 1/2 tons.
f) All **other machinery** except that specifically included in another class. Examples are construction, logging and ski lift equipment.

Class 9: 13% of market value.
(15-6-139 MCA)
a) **Buses and trucks** with a rated capacity of more than 3/4 ton but less than or equal to 1-1/2 tons.
b) **Truck toppers** weighing more than 300 pounds.
c) **Furniture, fixtures and equipment,** except that specifically included in another class used in commercial establishments defined as any hotel, motel, office, petroleum marketing station or service, wholesale, retail or food handling business.
d) X-ray and medical and dental equipment.
e) Citizens' band radios and mobile phones.

Class 10: 16% of market value.
(15-6-140 MCA)
a) **Radio and television** broadcasting and transmitting equipment.
b) **Theater** projectors and sound equipment.
c) **Cable television** systems.
d) Coal and ore **haulers**.
e) All **other property** not included in any other class in this part, except that property subject to a fee in lieu of property tax.

Class 11: 12% of market value.
(15-6-141 MCA)
a) Centrally assessed **electric power companies'** allocations not including rural electric cooperatives.
b) Allocations for centrally assessed **natural gas companies** having a major distribution system in Montana.
c) **Centrally assessed companies' allocations** except electric power and natural gas companies' property and property specifically included in other classes; examples are telephone communication, airline and railroad transportation company property.

Class 12: 3.86% of market value
(15-6-142 MCA)
a) Trailers and **mobile homes** used as residences, except when held by a dealer or distributor as stock or specifically included in another class.

3.86% of market value multiplied by a percentage figure based on income and determined from the table established for Class 4c.

b) The first $80,000 of the market value of a trailer or mobile home used as the primary residence at least 10 months a year of any person whose total income is not more than $10,000 ($12,000 for a married couple).

Class 13: 3.84% of the combined appraised value of the standing timber and grazing productivity of the property.
(15-6-143 MCA)
a) All **timberland** (adjoining land exceeding 15 acres in one ownership that is capable of producing timber in commercial quantity).

Class 14: (15-6-144 MCA)
3.088% of market value.
a) **All** improvements (including buildings) on land that is eligible for valuation, assessment, and taxation as agricultural land; includes one acre of real property beneath the improvements.

Class 15: (15-6-145 MCA)
12% of market value. (Ceiling)*
a) All **railroad** transportation property.

Class 16: (15-6-146 MCA)
11% of market value.
a) Harness, saddlery and other **tack equipment**.
b) All other property used for non-commercial purposes which is not real property or an improvement to real property and which is not included in another class or otherwise exempt from taxation.

Class 17: **(15-6-147 MCA)**
12% of market value, taxable years 1986 through 1990. Thereafter, **the lesser of 12%** or **the percentage rate for class 15** property without adjustment.
a) All **airline** transportation property.

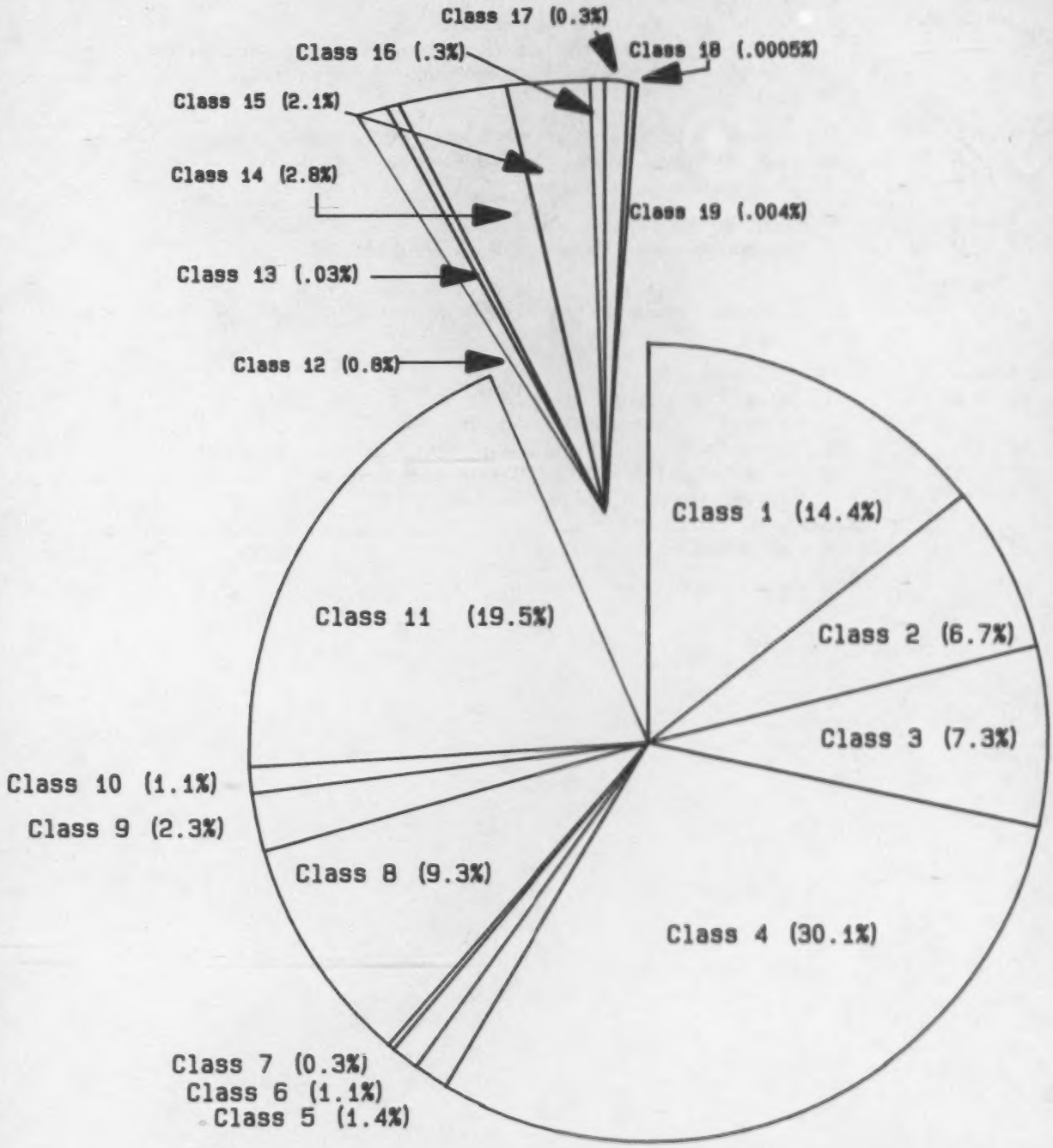
Class 18: (15-6-148 MCA)
30% of productive value in agricultural use.
a) **Nonproductive mining claims** valued as if agricultural land.

Class 19: (15-6-149 MCA)
2% of market value.
a) **Nonproductive real property** containing less than 20 acres (rendered nonproductive by land use laws).

Class 20: (15-6-150 MCA)
3.86% of market value.
a) All real and personal property that:
1) Is integrally related in a single working unit.
2) Is devoted exclusively to the processing of agricultural or timber products.
3) Has not been in production for 12 consecutive months or been acquired in a foreclosure or bankruptcy proceeding under specific conditions.

*Tax rate is calculated annually as specified in 15-6-145 MCA.

ANALYSIS OF 1988 TAX BASE



ANALYSIS OF TAXABLE VALUATION 1937-1988

	AGRICULTURAL LAND		ALL OTHER REAL PROPERTY		LIVESTOCK		PERSONAL PROPERTY (EXC. LIVESTOCK)		UTILITIES*		NET PROCEEDS**		TOTAL TAXABLE VALUE
	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	
1937	76,783,816	23.696	89,270,199	27.549	12,564,133	3.877	35,191,470	10.860	98,577,555	30.422	11,651,799	3.596	324,038,972
1938	76,724,826	23.316	89,993,400	27.347	11,662,600	3.544	37,733,542	11.467	96,375,143	29.287	10,580,869	5.039	329,070,380
1939	74,980,466	23.776	89,903,559	28.508	12,930,379	4.100	37,855,293	12.004	94,025,375	29.815	5,668,209	1.797	315,363,281
1940	72,818,303	22.751	89,847,035	18.073	14,854,878	4.642	40,145,066	12.543	94,406,327	29.497	7,983,404	2.494	320,055,013
1941	72,318,992	21.88	90,215,851	27.30	18,302,595	5.54	42,467,922	12.85	94,647,587	28.64	12,517,086	3.79	330,470,033
1942	72,884,893	21.53	92,121,482	27.21	22,796,841	6.73	46,431,824	13.72	94,813,601	28.00	9,511,973	2.81	338,560,614
1943	73,259,103	21.24	93,355,262	27.07	27,520,985	7.98	43,567,331	12.63	97,647,900	28.32	9,497,672	2.76	344,848,153
1944	74,317,408	21.05	93,934,177	26.60	30,474,820	8.63	44,573,235	12.63	100,456,710	28.46	9,310,090	2.63	353,066,440
1945	75,247,556	20.97	94,562,372	26.37	31,778,428	8.86	47,331,567	13.19	100,961,367	28.14	8,865,860	2.47	358,747,150
1946	76,004,801	20.97	96,727,844	26.68	30,816,523	8.51	49,998,922	13.81	101,851,137	28.08	7,083,926	1.95	362,483,153
1947	76,852,538	20.21	101,196,032	26.59	29,231,099	7.69	62,816,606	16.51	102,783,596	27.02	7,552,967	1.98	380,432,838
1948	78,941,453	18.93	107,114,735	25.67	34,341,227	8.23	76,266,434	18.28	105,675,462	25.33	14,828,099	3.56	417,167,410
1949	79,860,215	17.54	115,798,921	25.43	35,304,307	7.75	93,222,514	20.48	109,904,722	24.14	21,231,574	4.66	455,322,253
1950	79,826,104	17.38	122,840,583	26.74	32,198,751	7.01	97,964,834	21.33	109,842,084	23.92	16,631,611	3.62	459,303,967
1951	80,308,401	16.31	131,097,054	26.62	40,771,441	8.28	110,204,435	22.38	113,428,658	23.04	16,607,002	3.37	492,416,991
1952	80,459,053	15.17	137,368,039	25.89	54,442,912	10.28	120,237,240	22.70	115,790,666	21.84	21,817,893	4.12	530,115,803
1953	81,037,442	15.06	144,043,130	26.75	49,834,734	9.24	129,825,270	24.08	116,787,876	21.68	17,196,519	3.19	538,774,971
1954	81,908,109	14.80	151,388,881	27.37	47,101,898	8.50	134,855,090	24.37	119,700,755	21.63	18,476,218	3.33	553,430,951
1955	83,226,151	14.19	163,442,853	27.87	48,942,895	8.34	139,339,922	23.76	128,166,635	21.86	23,289,390	3.98	586,407,846
1956	84,511,775	13.65	175,428,082	28.33	40,818,419	6.59	148,451,958	23.97	132,120,223	21.34	37,876,662	6.12	619,207,119
1957	86,555,365	13.54	183,794,614	28.73	31,951,427	5.00	150,352,394	23.51	136,240,146	21.30	50,643,272	7.92	639,537,228
1958	87,714,973	13.19	190,286,475	28.64	35,176,121	5.29	156,203,505	23.50	139,585,566	21.01	55,609,288	8.37	664,575,928
1959	88,363,858	13.12	197,711,556	29.38	41,300,463	6.13	158,030,431	23.48	130,458,607	19.38	57,332,200	8.51	673,197,115
1960	90,489,338	13.08	205,859,641	29.75	40,321,719	5.82	164,457,758	23.80	131,747,199	19.05	58,771,025	8.50	691,646,680
1961	90,304,983	13.07	214,338,181	31.03	36,032,390	5.21	161,306,496	23.35	136,517,181	19.77	52,276,652	7.57	690,775,883
1962	90,560,624	13.06	220,683,363	31.84	35,005,750	5.05	159,865,584	23.06	136,798,754	19.73	50,322,403	7.26	693,236,478
1963	100,915,970	13.69	245,516,022	33.31	41,637,811	5.65	162,397,290	22.03	138,789,164	18.83	47,806,833	6.49	737,062,590
1964	105,164,097	13.86	260,323,660	34.31	43,045,183	5.67	166,289,320	21.91	140,212,645	18.48	43,796,094	5.77	758,830,999
1965	105,665,674	13.46	278,075,753	35.42	39,386,241	5.02	175,870,434	22.40	142,316,185	18.13	43,751,208	5.57	785,065,495
1966	105,173,237	12.76	286,821,538	34.78	42,462,269	5.15	182,751,745	22.16	148,251,782	17.99	59,018,341	7.16	824,478,912
1967	105,296,729	12.34	298,932,883	35.02	48,939,928	5.73	190,219,446	22.28	152,488,604	17.87	57,579,262	6.76	853,556,852
1968	106,030,666	12.15	308,301,838	35.34	49,015,580	5.61	207,177,949	23.75	151,166,685	17.33	50,765,200	5.82	872,457,918
1969	106,081,203	11.56	321,777,705	35.09	50,854,543	5.54	210,977,622	23.00	152,023,376	16.59	75,398,505	8.22	917,110,954
1970	106,231,436	11.15	328,762,937	34.51	58,523,015	6.14	219,582,213	23.04	149,293,765	15.68	90,305,424	9.48	952,698,790
1971	107,256,631	11.10	339,208,116	35.11	64,448,106	6.67	227,995,556	23.64	149,933,967	15.52	76,866,075	7.96	965,708,451
1972	110,540,667	11.11	352,091,172	35.38	68,554,060	6.89	246,633,620	24.78	152,485,274	15.33	64,794,333	6.51	995,099,126
1973	113,353,834	10.68	371,669,111	35.01	83,821,904	7.89	267,864,965	25.23	155,307,613	14.63	69,604,224	6.56	1,061,621,651
1974	114,788,164	9.58	405,168,914	33.81	110,064,081	9.18	289,259,197	24.13	163,083,172	13.61	116,146,543	9.69	1,198,510,071
1975	116,071,663	8.59	435,614,953	32.25	79,028,021	5.85	336,382,289	24.90	159,702,076	11.82	223,975,328	16.58	1,350,774,330
1976	114,823,879	8.25	453,666,664	32.59	66,003,878	4.74	341,472,848	24.53	171,762,257	12.34	244,205,602	17.54	1,391,935,128
1977	115,099,683	7.85	483,901,703	32.99	72,460,827	4.94	346,854,736	23.65	182,244,963	12.42	266,181,793	18.15	1,466,674,705
1978	139,424,857	8.89	531,792,142	33.91	43,769,134	2.79	392,151,466	25.01	184,303,839	11.75	276,843,999	17.65	1,568,285,437
1979	139,017,359	8.57	547,192,323	33.74	60,903,474	3.75	407,530,688	25.13	185,902,241	11.46	281,405,885	17.35	1,621,951,970
1980	139,797,414	7.58	578,474,345	31.35	83,900,401	4.55	425,114,755	23.04	210,342,917	11.40	407,379,105	22.08	1,845,008,937
1981	139,801,965	6.92	605,038,594	29.94	33,979,697	1.68	471,738,514	23.35	222,660,703	11.02	547,411,267	27.09	2,020,630,740
1982	140,225,015	6.36	599,615,034	27.20	31,847,801	1.45	352,351,065	15.98	328,288,860	14.89	752,164,369	34.12	2,204,492,144
1983	148,362,972	6.64	612,659,958	27.43	29,977,116	1.34	322,087,626	14.42	378,753,733	16.96	741,544,063	33.20	2,233,385,468
1984	147,314,267	6.32	636,916,015	27.33	28,505,795	1.22	355,136,209	15.24	432,680,282	18.56	730,330,120	31.33	2,330,882,688
1985	147,625,684	6.23	656,702,193	27.71	25,999,341	1.10	356,864,852	15.06	414,670,011	17.50	768,271,263	32.41	2,370,133,344
1986	141,288,692	6.12	671,789,039	29.10	24,741,696	1.07	324,198,820	14.05	441,147,232	19.11	705,063,925	30.55	2,308,229,404
1987.....	147,665,491	7.38	656,301,039	32.80	22,266,816	1.11	307,864,198	15.39	483,375,298	24.16	383,271,701	19.16	2,000,744,543
1988.....	147,589,708	7.60	642,318,328	33.06	22,001,578	1.13	285,346,583	14.69	435,379,023	22.41	410,314,576	21.11	1,942,949,796

** Net proceeds include gross proceeds from 1976 on.

BEAVERHEAD COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		358,161	358,161		440,672	440,672
CLASS 2						
Gross Proceeds		-	-		1,354,858	40,645
CLASS 3						
Agricultural Land: (30%)						
Irrigated	63,254	1,797,190	539,157	63,057	1,792,152	537,646
Non-Irrigated	10,389	210,841	63,253	10,388	210,827	63,248
Grazing	897,807	4,625,620	1,387,686	897,431	4,615,917	1,384,775
Wild Hay	94,925	1,340,827	402,248	94,910	1,340,424	402,127
CLASS 4						
Land and Improvements:						
Residential (3.86%)		73,571,208	2,848,850		74,424,132	2,872,771
(0% - 3.474%)		1,831,991	42,723		1,945,273	44,449
Commercial (3.86%)		29,910,827	1,154,554		30,498,336	1,177,233
Industrial (3.86%)		3,207,842	123,822		3,710,722	143,235
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		52,464	1,013		52,464	1,013
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		622	24		2,530	98
CLASS 5						
Rural Electric & Telephone Co-op (3%)		6,751,958	202,558		7,076,740	212,304
New Industrial Property (3%)		1,034,600	31,038		-	-
Pollution Control and Gasohol (3%)		426,957	12,809		386,340	11,591
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		33,957,387	1,358,243		32,975,482	1,319,018
Agricultural Products (4%)		491,180	19,648		-	-
Leased and Rental Property (4%)		39,815	1,592		36,926	1,477
CLASS 7						
Tools, Implements and Machinery (8%)		893,438	71,476		784,406	62,751
Independent Telephone (8%)		2,606,403	208,512		2,403,285	192,263
CLASS 8						
Farm Machinery (11%)		6,509,467	716,033		6,469,488	711,653
Mining & Manufacturing Machinery (11%)		7,557,223	831,296		8,935,261	982,879
Trucks and Trailers (16%;11%)		893,474	142,957		629,093	69,209
Aircraft (11%)		296,505	32,615		-	-
Other Property (11%)		4,286,130	471,501		5,234,756	575,829
CLASS 9						
Buses and Trucks (13%)		358,441	46,598		316,651	41,174
Furniture and Fixtures (13%)		2,723,386	354,047		2,582,371	335,716
Other Property (13%)		36,280	4,716		31,125	4,047
CLASS 10						
Broadcasting & Theater Equipment (16%)		141,904	22,705		132,352	21,175
Other Property (16%)		2,325	372		2,325	372
CLASS 11						
Utilities (12%)		13,324,135	1,598,897		12,712,980	1,525,557
CLASS 12						
Mobile Homes (3.86%)		5,172,822	199,666		5,355,583	206,724
(0% - 3.474%)		241,326	6,176		224,121	5,410
CLASS 13						
Timber Land (3.84%)	23,424	473,677	18,189	23,319	473,049	18,166
CLASS 14						
One Acre Farmsteads (3.088%)		25,799,188	796,676		26,806,983	827,802
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		7,903,762	840,961		4,644,624	509,514
CLASS 16						
Other Property		258,680	28,499		63,150	6,947
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		239,088,056	14,939,271		238,665,398	14,749,490

NOTE: Figures shown are as reported to Department of Revenue by County.

BIG HORN COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		169,555	169,555		368,587	368,587
CLASS 2						
Gross Proceeds		179,156,272	80,620,322		168,215,860	75,696,777
CLASS 3						
Agricultural Land: (30%)						
Irrigated	38,586	1,759,177	527,909	38,260	1,744,378	523,313
Non-Irrigated	125,088	4,125,786	1,238,017	125,063	4,125,414	1,237,624
Grazing	1,239,220	5,276,285	1,584,302	1,240,603	5,284,303	1,585,291
Wild Hay	23,382	497,166	149,272	23,376	496,813	149,044
CLASS 4						
Land and Improvements:						
Residential (3.86%)		55,877,866	2,156,871		47,553,704	1,835,571
(0% - 3.474%)		1,637,386	39,973		1,514,961	34,890
Commercial (3.86%)		26,727,692	1,031,704		22,929,654	885,092
Industrial (3.86%)		74,271,716	2,866,886		64,149,797	2,476,183
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		299,763	5,786		257,797	4,976
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		408,169	15,754		353,807	13,627
CLASS 5						
Rural Electric & Telephone Co-op (3%)		10,318,912	309,568		9,902,848	297,085
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		20,253,399	810,056		20,718,938	828,752
Agricultural Products (4%)		2,429,999	97,201		-	-
Leased and Rental Property (4%)		32,468	1,298		44,690	1,787
CLASS 7						
Tools, Implements and Machinery (8%)		657,566	52,614		567,511	45,404
Independent Telephone (8%)		7,468	597		6,828	546
CLASS 8						
Farm Machinery (11%)		12,252,915	1,347,822		11,506,799	1,265,739
Mining & Manufacturing Machinery (11%)		61,118,733	6,723,068		53,586,235	5,894,486
Trucks and Trailers (16%;11%)		2,603,392	416,541		2,669,400	295,266
Aircraft (11%)		529,081	58,205		-	-
Other Property (11%)		49,432,937	5,437,648		42,151,121	4,636,624
CLASS 9						
Buses and Trucks (13%)		783,701	101,881		855,402	111,202
Furniture and Fixtures (13%)		3,112,863	404,683		2,965,980	385,586
Other Property (13%)		134,688	17,511		139,907	18,188
CLASS 10						
Broadcasting & Theater Equipment (16%)		217,297	34,767		520,510	83,282
Other Property (16%)		7,731,844	1,237,095		6,963,817	1,114,212
CLASS 11						
Utilities (12%)		30,872,524	3,704,702		30,729,121	3,687,493
CLASS 12						
Mobile Homes (3.86%)		4,815,624	185,881		4,168,385	160,900
(0% - 3.474%)		121,404	696		56,263	1,040
CLASS 13						
Timber Land (3.84%)	53,165	433,211	16,628	53,037	432,544	16,602
CLASS 14						
One Acre Farmsteads (3.088%)		33,407,220	1,031,658		28,601,947	883,219
(0%-2.779%)		69,494	994		57,073	1,859
CLASS 15						
Railroad Property (10.64%;10.97%)		13,808,225	1,469,195		7,695,188	844,162
CLASS 16						
Other Property		711,594	82,328		67,515	7,427
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		606,063,392	113,948,988		541,408,517	105,390,956

NOTE: Figures shown are as reported to Department of Revenue by County.

BLAINE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		18,462,131	18,462,131		17,389,627	17,389,627
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	44,522	1,102,057	330,617	44,628	1,102,700	330,810
Non-Irrigated	356,200	6,634,490	1,990,347	355,286	6,616,195	1,984,859
Grazing	1,108,599	4,582,150	1,374,645	1,110,122	4,589,223	1,376,767
Wild Hay	24,548	580,649	174,195	24,555	581,020	174,306
CLASS 4						
Land and Improvements:						
Residential (3.86%)		28,641,464	1,105,561		28,658,341	1,106,213
(0% - 3.474%)		1,396,475	33,013		1,386,634	33,046
Commercial (3.86%)		17,033,552	657,496		16,499,060	636,864
Industrial (3.86%)		1,748,662	67,498		1,712,674	66,110
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		42,066	812		42,066	812
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		800	31		76,674	2,960
CLASS 5						
Rural Electric & Telephone Co-op (3%)		8,452,407	253,573		8,343,661	250,309
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		15,655,163	626,209		16,423,583	656,944
Agricultural Products (4%)		3,596,392	143,856		-	-
Leased and Rental Property (4%)		41,423	1,657		7,334	293
CLASS 7						
Tools, Implements and Machinery (8%)		346,011	27,681		370,037	29,603
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		15,712,888	1,728,418		14,372,629	1,580,989
Mining & Manufacturing Machinery (11%)		2,306,011	253,661		2,520,225	277,224
Trucks and Trailers (16%;11%)		-	-		-	-
Aircraft (11%)		927,112	101,982		-	-
Other Property (11%)		374,955	41,245		357,521	39,327
CLASS 9						
Buses and Trucks (13%)		-	-		-	-
Furniture and Fixtures (13%)		974,197	126,646		1,010,146	131,319
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		154,538	24,726		184,252	29,481
Other Property (16%)		1,409,397	225,503		1,255,645	200,904
CLASS 11						
Utilities (12%)		21,219,377	2,546,325		20,374,679	2,444,961
CLASS 12						
Mobile Homes (3.86%)		2,468,485	95,284		2,638,808	101,858
(0% - 3.474%)		56,148	1,524		54,913	1,481
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		31,161,761	962,275		32,000,861	988,186
(0%-2.779%)		36,775	528		9,560	103
CLASS 15						
Railroad Property (10.64%;10.97%)		16,425,274	1,747,649		7,597,481	833,442
CLASS 16						
Other Property		55,628	6,118		37,072	4,078
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		201,598,438	33,111,206		186,212,621	30,672,876

NOTE: Figures shown are as reported to Department of Revenue by County.

BROADWATER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		390,165	390,165		1,105,435	1,105,435
CLASS 2						
Gross Proceeds		758,637	22,759		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	42,083	1,336,388	400,939	42,040	1,332,530	399,759
Non-Irrigated	65,747	1,260,255	378,081	66,156	1,265,553	379,670
Grazing	313,014	710,291	213,178	313,292	706,434	211,930
Wild Hay	8,015	153,300	45,997	7,947	152,222	45,673
CLASS 4						
Land and Improvements:						
Residential (3.86%)		34,207,043	1,320,369		34,621,999	1,336,404
(0% - 3.474%)		1,616,766	39,935		1,250,035	29,309
Commercial (3.86%)		9,067,640	350,002		9,552,822	368,733
Industrial (3.86%)		4,470,897	172,576		4,468,697	172,491
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		2,022,985	60,690		1,994,684	59,842
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		1,150,981	34,529		1,222,245	36,667
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,759,141	230,328		5,570,713	222,822
Agricultural Products (4%)		2,887,573	115,505		-	-
Leased and Rental Property (4%)		23,597	945		51,449	2,057
CLASS 7						
Tools, Implements and Machinery (8%)		352,428	28,196		310,066	24,807
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,603,929	726,438		6,045,714	665,029
Mining & Manufacturing Machinery (11%)		8,994,514	989,399		8,463,945	931,035
Trucks and Trailers (16%;11%)		751,500	120,240		600,304	66,708
Aircraft (11%)		115,700	12,729		-	-
Other Property (11%)		1,418,859	156,083		2,041,627	224,591
CLASS 9						
Buses and Trucks (13%)		177,465	23,070		162,949	21,183
Furniture and Fixtures (13%)		1,105,235	143,686		888,153	115,460
Other Property (13%)		15,956	2,074		8,105	1,054
CLASS 10						
Broadcasting & Theater Equipment (16%)		26,998	4,320		31,552	5,048
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		30,153,073	3,618,369		28,597,656	3,431,719
CLASS 12						
Mobile Homes (3.86%)		2,864,704	110,573		2,906,608	112,192
(0% - 3.474%)		37,600	868		101,008	2,213
CLASS 13						
Timber Land (3.84%)	28,451	282,265	10,834	28,451	278,066	10,673
CLASS 14						
One Acre Farmsteads (3.088%)		18,683,897	576,951		18,842,864	581,864
(0%-2.779%)		34,523	426		34,523	426
CLASS 15						
Railroad Property (10.64%;10.97%)		8,841,912	940,780		4,897,066	537,208
CLASS 16						
Other Property		774,950	85,260		32,159	3,538
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		147,051,167	11,326,294		137,537,183	11,105,540

NOTE: Figures shown are as reported to Department of Revenue by County.

CARBON COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		7,740,594	7,740,594		9,850,369	9,850,369
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	74,604	3,625,199	1,087,617	74,510	3,621,976	1,086,593
Non-Irrigated	44,082	1,098,240	329,488	44,122	1,099,503	329,851
Grazing	552,957	2,463,690	739,230	556,111	2,476,840	743,052
Wild Hay	13,703	249,832	74,962	13,703	249,831	74,949
CLASS 4						
Land and Improvements:						
Residential (3.86%)		131,622,526	5,080,677		122,856,598	4,742,259
(0% - 3.474%)		5,812,357	138,917		5,362,164	119,431
Commercial (3.86%)		28,576,539	1,103,078		26,240,639	1,012,874
Industrial (3.86%)		2,483,089	95,848		2,115,579	81,658
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		702,646	13,562		653,461	12,612
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		675,406	26,070		622,307	24,021
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,932,692	117,981		3,692,839	110,785
New Industrial Property (3%)		651,373	19,541		622,420	18,672
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		9,873,919	394,873		9,302,371	372,083
Agricultural Products (4%)		-	-		-	-
Leased and Rental Property (4%)		59,257	2,372		43,623	1,745
CLASS 7						
Tools, Implements and Machinery (8%)		256,129	20,495		266,029	21,286
Independent Telephone (8%)		946,034	75,682		881,722	70,539
CLASS 8						
Farm Machinery (11%)		8,099,449	890,936		7,771,521	854,870
Mining & Manufacturing Machinery (11%)		2,265,757	249,242		3,456,760	380,245
Trucks and Trailers (16%;11%)		1,158,726	185,396		1,061,605	137,856
Aircraft (11%)		357,210	39,296		-	-
Other Property (11%)		1,516,622	166,852		2,842,375	312,669
CLASS 9						
Buses and Trucks (13%)		527,308	68,550		585,235	76,081
Furniture and Fixtures (13%)		1,731,285	225,076		1,823,230	237,029
Other Property (13%)		-	-		1,936	252
CLASS 10						
Broadcasting & Theater Equipment (16%)		153,120	24,499		120,345	19,256
Other Property (16%)		528,111	84,497		490,174	78,428
CLASS 11						
Utilities (12%)		21,324,001	2,558,877		21,314,972	2,557,794
CLASS 12						
Mobile Homes (3.86%)		4,071,961	157,178		3,973,380	153,373
(0% - 3.474%)		129,899	2,929		115,617	2,321
CLASS 13						
Timber Land (3.84%)	5,528	16,658	639	5,528	16,658	639
CLASS 14						
One Acre Farmsteads (3.088%)		50,773,475	1,568,246		47,803,210	1,476,155
(0%-2.779%)		39,870	768		88,691	1,529
CLASS 15						
Railroad Property (10.64%;10.97%)		6,606,722	702,956		3,646,699	400,043
CLASS 16						
Other Property		479,716	52,849		149,995	16,500
CLASS 17						
[illegible]erty(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		300,549,412	24,039,773		285,220,673	25,377,819

NOTE: Figures shown are as reported to Department of Revenue by County.

CARTER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		242,754	242,754		152,925	152,925
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	-	-	-	-	-	-
Non-Irrigated	81,970	907,856	272,357	78,471	855,444	256,636
Grazing	1,263,070	4,364,787	1,309,436	1,253,739	4,380,722	1,314,217
Wild Hay	43,298	469,066	140,722	48,003	484,949	145,485
CLASS 4						
Land and Improvements:						
Residential (3.86%)		5,313,544	205,105		4,173,469	161,089
(0% - 3.474%)		291,512	4,783		232,425	5,162
Commercial (3.86%)		1,745,146	67,362		1,823,088	70,373
Industrial (3.86%)		11,002	425		9,462	365
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		17,317	668		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,102,945	93,091		2,663,395	79,905
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		14,999,261	599,927		14,973,545	598,949
Agricultural Products (4%)		264,438	10,576		-	-
Leased and Rental Property (4%)		-	-		7,893	316
CLASS 7						
Tools, Implements and Machinery (8%)		312,138	24,971		283,515	22,681
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,653,316	731,881		6,592,193	725,139
Mining & Manufacturing Machinery (11%)		230,546	25,356		67,479	7,423
Trucks and Trailers (16%;11%)		431,661	69,056		535,401	71,950
Aircraft (11%)		210,780	23,190		-	-
Other Property (11%)		416,197	45,801		479,465	52,741
CLASS 9						
Buses and Trucks (13%)		112,583	14,634		129,187	16,795
Furniture and Fixtures (13%)		136,410	17,736		118,798	15,444
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		18,685	2,990		19,731	3,157
Other Property (16%)		272,290	43,566		16,922	2,707
CLASS 11						
Utilities (12%)		7,362,041	883,447		7,434,786	892,177
CLASS 12						
Mobile Homes (3.86%)		717,455	27,695		704,662	27,200
(0% - 3.474%)		7,297	150		12,164	278
CLASS 13						
Timber Land (3.84%)	1,686	10,260	395	1,686	10,260	395
CLASS 14						
One Acre Farmsteads (3.088%)		16,818,800	519,333		14,748,981	455,449
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		-	-		-	-
CLASS 16						
Other Property		80,685	8,890		52,148	5,737
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		21,023	6,307
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		65,520,772	5,386,297		60,984,032	5,091,002

NOTE: Figures shown are as reported to Department of Revenue by County.

CASCADE COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	32,367	846,650	254,128	32,283	839,571	251,871
Non-Irrigated	341,424	10,556,662	3,167,647	341,057	10,538,408	3,161,522
Grazing	897,679	3,915,352	1,175,939	895,707	3,915,202	1,174,561
Wild Hay	42,134	854,551	256,604	42,213	857,717	257,315
CLASS 4						
Land and Improvements:						
Residential (3.86%)		910,925,844	35,160,920		906,984,707	35,009,610
(0% - 3.474%)		17,837,595	387,328		17,356,474	369,269
Commercial (3.86%)		331,979,506	12,814,381		348,475,588	13,451,168
Industrial (3.86%)		79,719,243	3,077,168		69,681,268	2,689,702
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		2,577,528	49,746		2,577,528	49,746
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		6,887,956	214,108		2,217,128	49,527
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		1,220,028	47,092		1,283,585	49,546
CLASS 5						
Rural Electric & Telephone Co-op (3%)		5,328,554	159,859		4,601,381	138,042
New Industrial Property (3%)		85,407	2,562		85,407	2,562
Pollution Control and Gasohol (3%)		181,629	5,449		188,901	5,667
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		13,900,329	555,887		14,826,065	593,038
Agricultural Products (4%)		2,051,914	82,072		-	-
Leased and Rental Property (4%)		149,906	5,995		267,664	10,707
CLASS 7						
Tools, Implements and Machinery (8%)		3,068,600	245,493		3,258,316	260,662
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		10,568,763	1,162,565		10,612,492	1,167,381
Mining & Manufacturing Machinery (11%)		13,771,928	1,514,915		13,274,622	1,460,207
Trucks and Trailers (16%;11%)		5,149,925	823,967		4,496,557	494,621
Aircraft (11%)		1,562,063	171,832		-	-
Other Property (11%)		5,523,152	605,707		8,415,257	925,684
CLASS 9						
Buses and Trucks (13%)		1,595,681	207,428		1,523,026	197,998
Furniture and Fixtures (13%)		27,637,623	3,592,980		30,932,262	4,021,194
Other Property (13%)		2,826	367		2,826	367
CLASS 10						
Broadcasting & Theater Equipment (16%)		1,727,832	276,454		2,971,552	475,449
Other Property (16%)		1,494	239		-	-
CLASS 11						
Utilities (12%)		155,024,343	18,602,921		148,714,030	17,845,680
CLASS 12						
Mobile Homes (3.86%)		20,315,136	780,922		22,284,491	860,181
(0% - 3.474%)		466,829	10,204		463,452	9,148
CLASS 13						
Timber Land (3.84%)	44,219	318,998	12,231	43,971	318,026	12,212
CLASS 14						
One Acre Farmsteads (3.088%)		61,382,724	1,895,646		63,064,848	1,947,442
(0%-2.779%)		212,636	3,930		221,621	3,980
CLASS 15						
Railroad Property (10.64%;10.97%)		22,442,374	2,387,869		12,396,106	1,359,852
CLASS 16						
Other Property		8,722,879	833,096		4,904,863	539,535
CLASS 17						
Airline Property(12%)		10,124,913	1,214,992		12,115,128	1,453,816
CLASS 18						
Eligible Mining Claims (30%)		-	-		48	14
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		1,738,639,373	91,760,643		1,724,666,117	90,299,276

NOTE: Figures shown are as reported to Department of Revenue by County.

CHOUTEAU COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	1987 TAXABLE	QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		1,589,603	1,589,603		1,090,277	1,090,277
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	8,149	208,082	62,425	8,082	206,036	61,811
Non-Irrigated	1,097,149	38,447,988	11,534,396	1,098,789	38,492,826	11,547,848
Grazing	923,819	3,363,697	1,009,109	923,175	3,367,813	1,010,344
Wild Hay	23,456	429,839	128,952	23,423	428,932	128,680
CLASS 4						
Land and Improvements:						
Residential (3.86%)		37,241,672	1,437,529		37,390,021	1,443,255
(0% - 3.474%)		734,292	15,709		644,978	14,103
Commercial (3.86%)		9,624,542	371,507		9,407,736	363,139
Industrial (3.86%)		7,864,483	303,569		7,744,606	298,942
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		3,338	129		3,338	129
CLASS 5						
Rural Electric & Telephone Co-op (3%)		7,702,476	231,074		7,018,613	210,558
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		19,036	571		18,349	550
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		11,239,753	449,587		10,628,329	425,133
Agricultural Products (4%)		13,220,092	528,804		-	-
Leased and Rental Property (4%)		12,313	493		14,181	567
CLASS 7						
Tools, Implements and Machinery (8%)		1,104,884	88,391		1,045,204	83,616
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		39,455,501	4,340,105		36,317,304	3,994,903
Mining & Manufacturing Machinery (11%)		2,159,378	237,532		2,005,157	220,567
Trucks and Trailers (16%;11%)		3,263,547	522,164		2,485,616	273,413
Aircraft (11%)		949,552	104,451		-	-
Other Property (11%)		1,802,113	198,281		2,354,297	258,973
CLASS 9						
Buses and Trucks (13%)		425,118	55,270		413,912	53,812
Furniture and Fixtures (13%)		966,095	125,592		1,127,101	146,523
Other Property (13%)		6,327	823		1,664	216
CLASS 10						
Broadcasting & Theater Equipment (16%)		129,642	20,743		150,190	24,031
Other Property (16%)		2,228	356		2,063	330
CLASS 11						
Utilities (12%)		13,875,897	1,665,108		14,228,857	1,707,463
CLASS 12						
Mobile Homes (3.86%)		2,511,392	96,940		2,600,986	100,398
(0% - 3.474%)		68,815	1,513		78,362	1,978
CLASS 13						
Timber Land (3.84%)	10,836	31,513	1,210	10,836	31,513	1,210
CLASS 14						
One Acre Farmsteads (3.088%)		69,229,964	2,137,820		69,836,253	2,156,542
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		5,568,557	592,494		3,222,094	353,464
CLASS 16						
Other Property		500,709	55,094		32,168	3,539
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		273,752,438	27,907,344		252,388,776	25,976,314

NOTE: Figures shown are as reported to Department of Revenue by County.

CUSTER COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		59,285	59,285		160,485	160,485
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	26,034	1,073,459	322,123	25,846	1,067,182	320,155
Non-Irrigated	70,043	1,140,379	342,248	69,780	1,136,391	340,917
Grazing	1,731,716	4,608,454	1,383,414	1,732,272	4,610,217	1,383,065
Wild Hay	19,716	293,784	88,199	19,450	287,626	86,288
CLASS 4						
Land and Improvements:						
Residential (3.86%)		127,235,635	4,911,414		109,338,944	4,220,480
(0% - 3.474%)		3,254,266	72,153		3,079,850	67,654
Commercial (3.86%)		57,718,986	2,227,944		49,234,626	1,900,449
Industrial (3.86%)		4,765,512	183,948		4,396,166	169,693
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		552,133	10,655		474,834	9,166
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		4,173,900	125,218		3,865,826	115,970
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		15,070	452		15,070	452
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		13,462,937	538,458		12,529,965	501,185
Agricultural Products (4%)		444,320	17,772		-	-
Leased and Rental Property (4%)		58,868	2,354		49,547	1,982
CLASS 7						
Tools, Implements and Machinery (8%)		508,035	40,637		498,936	39,923
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,215,684	683,722		5,754,870	633,042
Mining & Manufacturing Machinery (11%)		1,739,017	191,291		1,705,105	187,563
Trucks and Trailers (16%;11%)		1,163,053	186,088		906,010	99,662
Aircraft (11%)		626,325	68,899		-	-
Other Property (11%)		2,933,797	322,776		2,560,109	281,614
CLASS 9						
Buses and Trucks (13%)		403,052	52,397		426,539	55,450
Furniture and Fixtures (13%)		5,565,258	723,490		4,672,681	607,457
Other Property (13%)		-	-		6,097	793
CLASS 10						
Broadcasting & Theater Equipment (16%)		373,836	59,814		328,357	52,536
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		19,524,880	2,342,988		19,016,130	2,281,939
CLASS 12						
Mobile Homes (3.86%)		5,109,594	197,234		4,743,989	183,118
(0% - 3.474%)		190,305	4,756		268,686	6,313
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		22,781,219	703,421		19,398,657	599,023
(0%-2.779%)		32,235	561		120,064	2,808
CLASS 15						
Railroad Property (10.64%;10.97%)		10,126,817	1,077,503		5,620,338	616,551
CLASS 16						
Other Property		321,854	35,440		29,905	3,290
CLASS 17						
Airline Property(12%)		180,799	21,696		93,019	11,162
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		296,652,748	16,998,350		256,396,221	14,940,185

NOTE: Figures shown are as reported to Department of Revenue by County.

DANIELS COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		96,360	96,360		12,159	12,159
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	639	17,241	5,172	639	17,241	5,172
Non-Irrigated	420,256	6,698,845	2,009,654	420,231	6,698,615	2,009,585
Grazing	218,879	787,868	236,360	218,900	788,004	236,401
Wild Hay	7,878	97,448	29,244	7,878	97,448	29,244
CLASS 4						
Land and Improvements:						
Residential (3.86%)		20,252,938	781,776		17,459,474	673,938
(0% - 3.474%)		362,698	8,473		322,499	7,069
Commercial (3.86%)		8,467,169	326,837		7,326,551	282,801
Industrial (3.86%)		1,930,900	74,533		1,594,313	61,537
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		101,242	1,954		113,167	2,184
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		144,550	5,581		75,417	2,911
CLASS 5						
Rural Electric & Telephone Co-op (3%)		4,194,312	125,834		4,045,443	121,367
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		3,376,987	135,066		3,565,706	142,619
Agricultural Products (4%)		2,355,538	94,226		-	-
Leased and Rental Property (4%)		10,185	409		1,364	55
CLASS 7						
Tools, Implements and Machinery (8%)		516,258	41,300		481,868	38,543
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		13,887,149	1,527,593		12,767,906	1,404,468
Mining & Manufacturing Machinery (11%)		698,400	76,823		732,921	80,622
Trucks and Trailers (16%;11%)		630,200	100,831		450,285	50,213
Aircraft (11%)		246,574	27,126		-	-
Other Property (11%)		249,300	27,423		329,148	36,205
CLASS 9						
Buses and Trucks (13%)		234,428	30,476		192,174	24,989
Furniture and Fixtures (13%)		788,808	102,547		768,228	99,872
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		35,384	5,662		34,884	5,582
Other Property (16%)		12,173	1,948		12,147	1,944
CLASS 11						
Utilities (12%)		1,507,337	180,882		1,475,985	177,119
CLASS 12						
Mobile Homes (3.86%)		782,251	30,196		828,232	31,970
(0% - 3.474%)		10,955	233		11,271	205
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		24,971,335	771,115		21,611,735	667,372
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		6,584,391	700,581		3,657,012	401,175
CLASS 16						
Other Property		117,450	12,932		14,084	1,549
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		100,166,674	7,569,147		85,485,221	6,608,870

NOTE: Figures shown are as reported to Department of Revenue by County.

DAWSON COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,987,866	1,987,866		3,247,272	3,247,272
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	19,077	690,381	207,129	18,611	670,454	201,136
Non-Irrigated	427,004	6,492,941	1,947,982	427,181	6,507,289	1,952,187
Grazing	883,506	2,845,373	853,780	882,713	2,842,631	852,789
Wild Hay	4,731	46,373	13,915	4,626	45,716	13,718
CLASS 4						
Land and Improvements:						
Residential (3.86%)		129,143,403	4,985,017		110,941,274	4,282,324
(0% - 3.474%)		2,029,664	52,880		2,126,292	52,735
Commercial (3.86%)		52,317,925	2,019,461		45,119,693	1,741,611
Industrial (3.86%)		4,629,285	178,693		3,222,541	124,392
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		172,831	6,672		151,255	5,838
CLASS 5						
Rural Electric & Telephone Co-op (3%)		9,076,766	272,306		8,729,620	261,892
New Industrial Property (3%)		94,228	2,827		94,228	2,827
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		8,364,699	334,542		8,752,643	350,100
Agricultural Products (4%)		2,793,898	111,764		-	-
Leased and Rental Property (4%)		52,844	2,114		32,407	1,297
CLASS 7						
Tools, Implements and Machinery (8%)		913,357	73,070		770,317	61,625
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		13,045,080	1,434,956		12,514,613	1,376,603
Mining & Manufacturing Machinery (11%)		4,730,047	520,307		3,890,148	427,919
Trucks and Trailers (16%;11%)		1,067,582	170,813		977,488	107,528
Aircraft (11%)		470,816	51,795		-	-
Other Property (11%)		2,233,297	245,709		2,773,903	305,133
CLASS 9						
Buses and Trucks (13%)		633,377	82,338		467,607	60,789
Furniture and Fixtures (13%)		4,310,984	560,446		3,878,939	504,270
Other Property (13%)		21	3		21	3
CLASS 10						
Broadcasting & Theater Equipment (16%)		305,044	48,806		297,329	47,574
Other Property (16%)		333,762	53,404		235,753	37,722
CLASS 11						
Utilities (12%)		28,722,928	3,446,756		30,169,615	3,620,355
CLASS 12						
Mobile Homes (3.86%)		6,960,368	268,315		5,606,887	216,428
(0% - 3.474%)		157,590	3,344		174,612	3,927
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		32,584,872	1,006,101		27,981,075	864,060
(0%-2.779%)		36,590	565		51,261	1,036
CLASS 15						
Railroad Property (10.64%;10.97%)		23,909,909	2,544,014		15,129,612	1,659,715
CLASS 16						
Other Property		499,101	54,934		35,399	3,895
CLASS 17						
Airline Property(12%)		107,734	12,928		59,675	7,161
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		341,760,936	23,555,552		297,497,569	22,395,861

NOTE: Figures shown are as reported to Department of Revenue by County.

DEER LODGE COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	8,704	199,233	59,777	8,720	196,976	59,100
Non-Irrigated	70	2,710	813	70	2,710	813
Grazing	160,029	573,939	172,182	158,464	569,836	170,951
Wild Hay	6,664	96,209	28,864	6,608	94,652	28,397
CLASS 4						
Land and Improvements:						
Residential (3.86%)		103,325,261	3,988,427		103,337,216	3,988,813
(0% - 3.474%)		4,212,834	100,962		3,800,614	86,155
Commercial (3.86%)		26,698,827	1,030,591		25,998,007	1,003,540
Industrial (3.86%)		8,207,909	316,824		7,984,909	308,216
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		464,651	8,967		464,651	8,967
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		99,967	2,999		94,825	2,845
New Industrial Property (3%)		70,689	2,120		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		2,181,057	87,224		2,236,896	89,474
Agricultural Products (4%)		8,645	346		-	-
Leased and Rental Property (4%)		40,921	1,636		21,516	861
CLASS 7						
Tools, Implements and Machinery (8%)		230,448	18,437		207,830	16,624
Independent Telephone (8%)		301,577	24,126		235,808	18,865
CLASS 8						
Farm Machinery (11%)		490,563	53,965		483,521	53,187
Mining & Manufacturing Machinery (11%)		855,152	94,067		974,031	107,142
Trucks and Trailers (16%;11%)		607,733	97,231		366,259	41,007
Aircraft (11%)		60,516	6,658		-	-
Other Property (11%)		1,833,939	201,823		1,411,618	155,280
CLASS 9						
Buses and Trucks (13%)		117,503	15,276		100,031	13,003
Furniture and Fixtures (13%)		1,880,242	244,440		1,912,826	248,670
Other Property (13%)		367	48		303	39
CLASS 10						
Broadcasting & Theater Equipment (16%)		195,865	31,339		215,416	34,466
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		16,160,892	1,939,301		15,880,704	1,905,685
CLASS 12						
Mobile Homes (3.86%)		3,235,082	124,870		3,331,695	128,600
(0% - 3.474%)		156,673	3,995		125,678	2,566
CLASS 13						
Timber Land (3.84%)	81,732	409,127	15,710	82,319	404,586	15,536
CLASS 14						
One Acre Farmsteads (3.088%)		4,016,789	124,037		3,965,816	122,460
(0%-2.779%)		6,000	120		3,000	65
CLASS 15						
Railroad Property (10.64%;10.97%)		508,377	54,220		574,114	62,980
CLASS 16						
Other Property		261,906	28,850		47,101	5,184
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		1,581	476		1,153	347
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		4,788	96		12,978	260
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		177,517,972	8,880,817		175,057,276	8,680,098

NOTE: Figures shown are as reported to Department of Revenue by County.

FALLON COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		51,755,180	51,755,180		57,996,362	57,996,362
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	-	-	-	-	-	-
Non-Irrigated	159,433	2,073,994	622,198	159,662	2,068,963	620,697
Grazing	651,803	1,955,774	586,772	651,486	1,958,486	587,546
Wild Hay	23,877	236,298	70,889	23,974	236,437	70,940
CLASS 4						
Land and Improvements:						
Residential (3.86%)		30,729,886	1,186,252		25,552,186	986,311
(0% - 3.474%)		480,768	11,097		430,114	9,611
Commercial (3.86%)		12,452,257	480,654		11,071,172	427,343
Industrial (3.86%)		652,142	25,172		483,778	18,675
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		3,504,293	135,267		3,432,543	132,493
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,912,340	57,369		1,682,325	50,470
New Industrial Property (3%)		647,442	24,991		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		9,052,826	362,094		9,516,048	380,638
Agricultural Products (4%)		1,259,422	50,377		-	-
Leased and Rental Property (4%)		3,651	146		660	26
CLASS 7						
Tools, Implements and Machinery (8%)		242,580	19,406		220,999	17,678
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		7,606,796	836,750		7,256,461	798,214
Mining & Manufacturing Machinery (11%)		20,136,227	2,214,986		20,878,988	2,296,687
Trucks and Trailers (16%;11%)		941,794	150,687		582,279	64,052
Aircraft (11%)		532,916	58,630		-	-
Other Property (11%)		3,528,655	388,170		3,017,166	331,898
CLASS 9						
Buses and Trucks (13%)		367,776	47,815		431,425	56,085
Furniture and Fixtures (13%)		1,167,843	151,832		1,006,258	130,811
Other Property (13%)		8,887	1,155		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		171,327	27,413		136,901	21,904
Other Property (16%)		5,846,925	935,509		5,770,936	923,350
CLASS 11						
Utilities (12%)		27,631,271	3,315,758		28,768,310	3,452,194
CLASS 12						
Mobile Homes (3.86%)		3,288,475	126,929		2,722,165	105,081
(0% - 3.474%)		6,074	132		11,833	293
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		15,857,611	489,713		13,981,128	431,737
(0%-2.779%)		10,038	217		2,023	44
CLASS 15						
Railroad Property (10.64%;10.97%)		4,315,011	459,116		2,389,160	262,090
CLASS 16						
Other Property		114,402	12,585		-	-
CLASS 17						
Airline Property(12%)		3,726	447		3,464	415
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		208,494,607	64,605,708		201,608,579	70,173,645

NOTE: Figures shown are as reported to Department of Revenue by County.

FERGUS COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	1987 TAXABLE	QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		229,201	229,201		315,745	315,745
CLASS 2						
Gross Proceeds		482,959	14,489		60,277	1,808
CLASS 3						
Agricultural Land: (30%)						
Irrigated	7,342	234,078	70,228	7,342	234,078	70,228
Non-Irrigated	434,233	12,829,776	3,848,933	433,082	12,803,656	3,841,097
Grazing	1,404,331	5,486,628	1,645,988	1,405,041	5,494,593	1,648,378
Wild Hay	116,891	1,981,685	594,506	116,953	1,983,275	594,983
CLASS 4						
Land and Improvements:						
Residential (3.86%)		91,883,849	3,546,931		92,690,190	3,577,838
(0% - 3.474%)		2,859,441	68,038		2,685,683	62,018
Commercial (3.86%)		37,888,481	1,462,528		37,707,650	1,455,525
Industrial (3.86%)		5,749,946	221,949		5,423,861	209,363
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		57,600	2,223		94,100	1,816
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		222,522	8,590		237,249	9,159
CLASS 5						
Rural Electric & Telephone Co-op (3%)		7,767,071	233,010		7,715,056	231,458
New Industrial Property (3%)		-	-		370,807	11,124
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		22,549,557	901,906		23,736,719	949,474
Agricultural Products (4%)		1,975,491	79,017		-	-
Leased and Rental Property (4%)		67,946	2,719		57,158	2,286
CLASS 7						
Tools, Implements and Machinery (8%)		992,219	79,388		952,842	76,221
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		17,468,835	1,921,575		16,748,329	1,842,322
Mining & Manufacturing Machinery (11%)		3,151,670	346,685		3,827,419	421,016
Trucks and Trailers (16%;11%)		1,863,729	298,196		1,301,081	145,748
Aircraft (11%)		722,872	79,520		-	-
Other Property (11%)		3,449,426	379,537		3,418,696	376,065
CLASS 9						
Buses and Trucks (13%)		630,591	81,988		553,093	71,902
Furniture and Fixtures (13%)		3,453,368	448,957		3,361,543	437,007
Other Property (13%)		4,734	616		3,320	431
CLASS 10						
Broadcasting & Theater Equipment (16%)		194,050	31,048		181,979	29,118
Other Property (16%)		648,392	103,743		538,708	86,193
CLASS 11						
Utilities (12%)		12,558,404	1,507,011		11,811,434	1,417,372
CLASS 12						
Mobile Homes (3.86%)		7,885,239	304,361		8,008,719	309,137
(0% - 3.474%)		265,183	6,000		326,604	7,476
CLASS 13						
Timber Land (3.84%)	115,620	1,132,590	43,491	115,657	1,131,400	43,446
CLASS 14						
One Acre Farmsteads (3.088%)		43,606,039	1,346,554		43,650,685	1,347,929
(0%-2.779%)		3,886	96		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		7,212,707	767,432		4,310,666	472,881
CLASS 16						
Other Property		440,006	48,507		88,759	9,766
CLASS 17						
Airline Property(12%)		227,745	27,329		116,614	13,993
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		298,177,916	20,752,290		291,941,988	20,090,323

NOTE: Figures shown are as reported to Department of Revenue by County.

FLATHEAD COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	15,727	643,966	193,190	15,915	642,929	192,879
Non-Irrigated	69,695	3,699,345	1,109,804	68,636	3,646,059	1,093,818
Grazing	138,423	689,105	206,732	82,262	493,102	147,931
Wild Hay	20,657	472,234	141,671	20,111	449,535	134,861
CLASS 4						
Land and Improvements:						
Residential (3.86%)		935,711,666	36,118,473		953,621,160	36,809,782
(0% - 3.474%)		15,450,940	358,449		14,918,703	305,760
Commercial (3.86%)		380,618,854	14,691,887		385,742,424	14,889,659
Industrial (3.86%)		94,386,341	3,643,312		99,678,860	3,847,604
New Manufacturing (1.93% -3.474%)		1,115,500	21,529		-	-
Golf Courses (1.93%)		2,437,082	47,034		3,534,560	68,217
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		137,040	3,173		140,247	3,199
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		167,571	6,468		128,984	4,979
CLASS 5						
Rural Electric & Telephone Co-op (3%)		16,228,809	486,863		15,506,859	465,206
New Industrial Property (3%)		58,266	1,748		151,704	4,551
Pollution Control and Gasohol (3%)		66,070,329	1,982,110		61,425,870	1,842,776
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,104,464	204,197		5,283,838	211,354
Agricultural Products (4%)		219,497	8,780		-	-
Leased and Rental Property (4%)		379,518	15,181		460,174	18,407
CLASS 7						
Tools, Implements and Machinery (8%)		3,318,493	265,480		3,933,516	314,681
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,241,362	686,550		6,136,764	675,044
Mining & Manufacturing Machinery (11%)		28,655,403	3,152,095		28,346,760	3,118,144
Trucks and Trailers (16%;11%)		6,546,264	1,047,401		5,434,520	605,479
Aircraft (11%)		802,243	88,247		-	-
Other Property (11%)		20,131,854	2,214,595		19,524,935	2,147,741
CLASS 9						
Buses and Trucks (13%)		2,125,142	276,269		1,968,318	255,881
Furniture and Fixtures (13%)		26,436,324	3,436,723		26,671,816	3,467,336
Other Property (13%)		114,689	14,910		460,649	59,884
CLASS 10						
Broadcasting & Theater Equipment (16%)		1,501,379	240,222		1,293,484	206,958
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		59,055,360	7,086,639		61,758,715	7,411,046
CLASS 12						
Mobile Homes (3.86%)		40,926,114	1,579,749		42,082,741	1,624,394
(0% - 3.474%)		1,301,087	30,516		1,130,183	25,254
CLASS 13						
Timber Land (3.84%)	461,085	44,948,169	1,726,009	463,766	44,515,910	1,709,411
CLASS 14						
One Acre Farmsteads (3.088%)		96,861,159	2,991,071		103,723,906	3,202,994
(0%-2.779%)		815,168	17,650		679,721	15,977
CLASS 15						
Railroad Property (10.64%;10.97%)		28,453,388	3,027,440		15,733,350	1,725,948
CLASS 16						
Other Property		6,098,796	670,868		649,490	71,444
CLASS 17						
Airline Property(12%)		1,580,818	189,697		3,370,703	404,484
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		579,464	11,589		585,684	11,714
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		1,900,083,203	87,994,231		1,912,926,173	87,094,797

NOTE: Figures shown are as reported to Department of Revenue by County.

GALLATIN COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	80,239	2,537,568	761,443	80,210	2,535,681	760,704
Non-Irrigated	109,203	4,147,025	1,244,262	108,935	4,124,462	1,237,339
Grazing	543,471	2,580,416	774,683	543,009	2,587,584	776,275
Wild Hay	19,283	467,616	140,381	19,596	477,648	143,294
CLASS 4						
Land and Improvements:						
Residential (3.86%)		606,861,052	23,425,095		611,306,232	23,596,420
(0% - 3.474%)		6,984,057	141,449		6,352,166	127,728
Commercial (3.86%)		372,980,331	14,396,953		383,647,295	14,808,760
Industrial (3.86%)		18,334,636	707,716		18,179,385	701,723
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		3,200,081	61,763		3,652,589	70,497
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		2,291,707	88,458		2,131,811	82,284
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,653,060	109,592		3,976,430	119,290
New Industrial Property (3%)		-	-		3,999,241	119,977
Pollution Control and Gasohol (3%)		2,712,119	81,364		2,207,810	66,234
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		14,197,330	567,692		14,310,283	572,394
Agricultural Products (4%)		63,548	2,543		-	-
Leased and Rental Property (4%)		216,115	8,643		253,098	10,124
CLASS 7						
Tools, Implements and Machinery (8%)		3,367,344	269,399		3,154,369	252,342
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		15,185,669	1,670,437		14,704,516	1,617,498
Mining & Manufacturing Machinery (11%)		28,854,836	3,174,032		27,350,314	3,008,539
Trucks and Trailers (16%;11%)		3,666,039	586,564		3,034,679	346,716
Aircraft (11%)		2,433,840	267,736		-	-
Other Property (11%)		11,247,795	1,237,706		11,983,719	1,318,212
CLASS 9						
Buses and Trucks (13%)		2,257,279	293,447		1,970,239	256,130
Furniture and Fixtures (13%)		25,883,949	3,365,356		25,133,612	3,267,370
Other Property (13%)		52,174	6,783		42,773	5,559
CLASS 10						
Broadcasting & Theater Equipment (16%)		796,766	127,481		855,205	136,832
Other Property (16%)		9,169	1,467		-	-
CLASS 11						
Utilities (12%)		62,945,761	7,553,484		62,515,311	7,501,840
CLASS 12						
Mobile Homes (3.86%)		26,856,760	1,037,262		22,346,855	862,589
(0% - 3.474%)		424,207	10,596		473,572	11,261
CLASS 13						
Timber Land (3.84%)	130,559	2,733,390	104,979	130,533	2,730,694	104,859
CLASS 14						
One Acre Farmsteads (3.088%)		59,714,409	1,843,939		60,053,487	1,854,456
(0%-2.779%)		172,640	3,745		113,560	2,347
CLASS 15						
Railroad Property (10.64%;10.97%)		16,188,551	1,722,459		8,862,872	972,257
CLASS 16						
Other Property		2,075,083	229,400		597,131	65,685
CLASS 17						
Airline Property(12%)		6,666,724	800,006		7,826,642	939,197
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		74,305	1,486		90,476	1,809
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		1,312,833,351	66,819,801		1,313,581,641	65,718,541

NOTE: Figures shown are as reported to Department of Revenue by County.

GARFIELD COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		1,397,748	1,397,748		1,226,324	1,226,324
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	465	5,290	1,587	465	5,290	1,587
Non-Irrigated	304,750	3,834,641	1,150,392	307,537	3,844,056	1,153,216
Grazing	1,781,754	5,315,064	1,594,519	1,785,725	5,322,255	1,596,679
Wild Hay	10,241	138,613	41,581	10,100	137,871	41,359
CLASS 4						
Land and Improvements:						
Residential (3.86%)		5,687,570	219,568		4,843,657	186,954
(0% - 3.474%)		104,565	1,957		84,157	1,715
Commercial (3.86%)		2,773,567	107,057		2,501,673	96,570
Industrial (3.86%)		391,500	15,112		336,690	12,996
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		1,553,076	59,949		1,343,414	51,855
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,456,472	103,693		3,477,432	104,325
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		14,152,882	566,088		14,418,052	576,725
Agricultural Products (4%)		545,199	21,809		-	-
Leased and Rental Property (4%)		2,845	114		500	20
CLASS 7						
Tools, Implements and Machinery (8%)		267,247	21,386		250,667	20,056
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		7,058,210	776,408		6,677,538	734,537
Mining & Manufacturing Machinery (11%)		421,640	46,379		340,687	37,477
Trucks and Trailers (16%;11%)		620,782	99,323		467,387	51,413
Aircraft (11%)		630,848	69,398		-	-
Other Property (11%)		421,640	46,409		680,873	74,900
CLASS 9						
Buses and Trucks (13%)		335,163	43,575		334,847	43,529
Furniture and Fixtures (13%)		257,401	33,461		222,876	28,979
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		78,386	12,541		67,546	10,807
Other Property (16%)		14,369	2,300		12,185	1,949
CLASS 11						
Utilities (12%)		22,421	2,690		21,713	2,606
CLASS 12						
Mobile Homes (3.86%)		1,719,909	66,398		1,623,588	62,670
(0% - 3.474%)		19,816	589		17,753	432
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		16,567,777	511,616		14,347,689	443,055
(0%-2.779%)		7,975	149		6,751	91
CLASS 15						
Railroad Property (10.64%;10.97%)		-	-		-	-
CLASS 16						
Other Property		225,457	24,842		49,172	5,409
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		68,028,073	7,038,638		62,662,643	6,568,235

NOTE: Figures shown are as reported to Department of Revenue by County.

GLACIER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		11,609,096	11,609,096		15,048,034	15,048,034
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	4,480	166,836	50,057	4,450	165,157	49,553
Non-Irrigated	275,588	8,328,327	2,498,498	275,332	8,322,606	2,496,782
Grazing	377,926	1,859,257	557,777	378,384	1,857,351	557,205
Wild Hay	12,973	160,818	48,248	12,858	159,467	47,842
CLASS 4						
Land and Improvements:						
Residential (3.86%)		67,332,362	2,599,073		67,300,782	2,597,821
(0% - 3.474%)		1,386,327	33,633		1,609,971	37,925
Commercial (3.86%)		38,917,341	1,502,212		39,414,413	1,521,403
Industrial (3.86%)		5,385,034	207,863		4,807,576	185,575
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		619,369	11,955		619,369	11,955
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		516,255	13,809		351,234	10,150
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		463,028	17,875		463,028	17,875
CLASS 5						
Rural Electric & Telephone Co-op (3%)		12,106,777	363,204		13,284,307	398,528
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,591,466	223,611		4,716,144	188,640
Agricultural Products (4%)		2,593,694	103,745		-	-
Leased and Rental Property (4%)		72,864	2,915		139,406	5,577
CLASS 7						
Tools, Implements and Machinery (8%)		1,042,093	83,374		950,676	76,054
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		11,345,182	1,247,972		10,018,410	1,102,030
Mining & Manufacturing Machinery (11%)		13,478,927	1,482,678		8,433,229	927,655
Trucks and Trailers (16%;11%)		1,586,140	253,783		1,064,135	120,810
Aircraft (11%)		914,880	100,642		-	-
Other Property (11%)		2,915,903	320,766		2,287,486	251,625
CLASS 9						
Buses and Trucks (13%)		405,376	52,699		417,470	54,271
Furniture and Fixtures (13%)		4,701,461	611,209		4,430,174	575,923
Other Property (13%)		55,555	7,220		60,099	7,814
CLASS 10						
Broadcasting & Theater Equipment (16%)		146,607	23,457		122,676	19,628
Other Property (16%)		2,195,804	351,314		2,113,035	338,093
CLASS 11						
Utilities (12%)		36,445,774	4,373,500		39,752,231	4,770,264
CLASS 12						
Mobile Homes (3.86%)		3,022,645	116,680		3,025,431	116,782
(0% - 3.474%)		95,724	2,742		112,056	2,446
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		20,731,262	640,101		21,259,133	656,485
(0%-2.779%)		23,197	531		16,240	250
CLASS 15						
Railroad Property (10.64%;10.97%)		16,920,988	1,800,298		9,324,333	1,022,881
CLASS 16						
Other Property		310,003	33,004		38,945	4,284
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		21,240	425		21,240	425
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		273,466,712	31,345,966		261,705,844	33,222,585

NOTE: Figures shown are as reported to Department of Revenue by County.

GOLDEN VALLEY COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		44,867	44,867		26,355	26,355
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	9,067	207,136	62,147	8,588	199,830	59,955
Non-Irrigated	97,154	1,850,794	555,243	94,479	1,812,697	543,815
Grazing	538,972	1,490,200	447,068	538,874	1,533,282	459,989
Wild Hay	12,538	166,353	49,909	16,505	174,403	52,326
CLASS 4						
Land and Improvements:						
Residential (3.86%)		5,285,555	204,021		5,861,333	226,256
(0% - 3.474%)		116,756	2,134		160,530	3,946
Commercial (3.86%)		960,835	37,088		1,020,175	39,385
Industrial (3.86%)		66,900	2,583		77,100	2,977
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		10,478	403		6,615	255
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,091,812	32,756		1,080,556	32,418
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,972,881	238,900		5,596,938	223,875
Agricultural Products (4%)		1,397,984	55,920		-	-
Leased and Rental Property (4%)		756	30		2,094	84
CLASS 7						
Tools, Implements and Machinery (8%)		135,713	10,858		151,022	12,080
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		3,441,573	378,574		2,984,200	328,259
Mining & Manufacturing Machinery (11%)		107,890	11,869		76,097	8,370
Trucks and Trailers (16%;11%)		200,112	32,014		128,533	14,161
Aircraft (11%)		6,150	677		-	-
Other Property (11%)		222,010	24,436		247,760	27,259
CLASS 9						
Buses and Trucks (13%)		154,176	20,044		136,195	17,706
Furniture and Fixtures (13%)		83,445	10,848		85,188	11,072
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		26,972	4,315		20,012	3,202
Other Property (16%)		7,756	1,240		9,538	1,526
CLASS 11						
Utilities (12%)		17,288,871	2,074,665		16,941,071	2,032,931
CLASS 12						
Mobile Homes (3.86%)		453,979	17,523		561,992	21,693
(0% - 3.474%)		4,763	92		4,763	92
CLASS 13						
Timber Land (3.84%)	13,147	126,357	4,853	12,877	126,644	4,860
CLASS 14						
One Acre Farmsteads (3.088%)		11,466,097	354,057		11,128,639	343,635
(0%-2.779%)		16,303	453		16,303	453
CLASS 15						
Railroad Property (10.64%;10.97%)		5,888,602	626,547		3,261,385	357,775
CLASS 16						
Other Property		46,498	5,133		20,290	2,229
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		58,340,564	5,311,267		53,451,540	4,858,939

NOTE: Figures shown are as reported to Department of Revenue by County.

GRANITE COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		1,269,316	38,079		3,078,601	92,358
CLASS 3						
Agricultural Land: (30%)						
Irrigated	7,404	265,615	79,681	7,283	265,615	79,681
Non-Irrigated	1,493	37,946	11,385	1,207	26,708	8,014
Grazing	229,425	897,771	269,362	230,168	908,843	272,653
Wild Hay	20,558	591,867	177,567	20,481	588,633	176,597
CLASS 4						
Land and Improvements:						
Residential (3.86%)		29,341,639	1,132,637		30,031,967	1,159,227
(0% - 3.474%)		1,077,766	22,404		1,093,140	21,865
Commercial (3.86%)		5,685,691	219,467		5,499,162	212,267
Industrial (3.86%)		1,686,970	65,117		1,936,072	74,731
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		241,714	9,330		236,012	9,110
CLASS 5						
Rural Electric & Telephone Co-op (3%)		441,493	13,245		387,473	11,624
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		7,442,949	297,694		7,402,317	296,086
Agricultural Products (4%)		-	-		-	-
Leased and Rental Property (4%)		-	-		7,857	315
CLASS 7						
Tools, Implements and Machinery (8%)		141,769	11,342		151,949	12,158
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		2,084,641	229,313		2,023,869	222,626
Mining & Manufacturing Machinery (11%)		2,514,473	276,592		2,348,621	258,349
Trucks and Trailers (16%;11%)		357,026	57,128		294,576	32,403
Aircraft (11%)		58,871	6,476		-	-
Other Property (11%)		2,350,417	258,562		2,359,980	259,607
CLASS 9						
Buses and Trucks (13%)		130,079	16,911		123,693	16,083
Furniture and Fixtures (13%)		542,967	70,587		473,523	61,560
Other Property (13%)		1,757	228		1,893	246
CLASS 10						
Broadcasting & Theater Equipment (16%)		19,500	3,120		20,250	3,240
Other Property (16%)		207,300	33,168		194,760	31,162
CLASS 11						
Utilities (12%)		33,103,254	3,860,607		22,075,250	2,649,028
CLASS 12						
Mobile Homes (3.86%)		2,267,395	87,535		2,322,434	89,646
(0% - 3.474%)		45,439	1,010		60,584	1,416
CLASS 13						
Timber Land (3.84%)	107,379	3,123,150	119,926	106,702	3,118,156	119,736
CLASS 14						
One Acre Farmsteads (3.088%)		8,620,427	266,221		8,836,862	272,885
(0%-2.779%)		8,233	204		8,248	204
CLASS 15						
Railroad Property (10.64%;10.97%)		-	-		4,548,775	498,999
CLASS 16						
Other Property		228,237	25,129		24,978	2,748
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		104,785,672	7,660,027		100,450,801	6,946,624

NOTE: Figures shown are as reported to Department of Revenue by County.

HILL COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		10,720,351	10,720,351		8,023,092	8,023,092
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	2,899	63,734	19,130	2,899	63,731	19,128
Non-Irrigated	1,105,082	20,824,716	6,247,550	1,105,286	20,827,972	6,248,392
Grazing	441,569	1,551,637	465,731	441,292	1,550,469	465,141
Wild Hay	3,111	44,359	13,313	3,117	44,607	13,387
CLASS 4						
Land and Improvements:						
Residential (3.86%)		167,859,921	6,479,400		167,656,672	6,471,543
(0% - 3.474%)		2,579,976	55,858		3,115,526	69,091
Commercial (3.86%)		78,137,680	3,016,122		77,167,255	2,978,664
Industrial (3.86%)		14,064,124	542,872		14,415,417	556,430
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		251,936	4,862		251,372	4,851
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		744,667	28,743		854,633	32,984
CLASS 5						
Rural Electric & Telephone Co-op (3%)		13,006,621	390,204		12,548,784	376,465
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,991,065	239,578		6,173,799	246,935
Agricultural Products (4%)		10,786,121	431,447		-	-
Leased and Rental Property (4%)		247,093	9,882		265,617	10,623
CLASS 7						
Tools, Implements and Machinery (8%)		1,437,795	115,011		1,470,894	117,679
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		28,449,170	3,129,406		27,690,154	3,045,914
Mining & Manufacturing Machinery (11%)		5,715,072	628,659		4,333,379	476,671
Trucks and Trailers (16%;11%)		2,960,313	473,636		2,134,903	237,962
Aircraft (11%)		956,155	105,187		-	-
Other Property (11%)		4,217,506	463,954		4,177,416	459,518
CLASS 9						
Buses and Trucks (13%)		821,022	106,735		706,171	91,806
Furniture and Fixtures (13%)		7,071,634	919,343		6,079,221	790,299
Other Property (13%)		52,650	6,846		158,885	20,661
CLASS 10						
Broadcasting & Theater Equipment (16%)		416,670	66,667		386,912	61,905
Other Property (16%)		181,198	28,992		200,085	32,016
CLASS 11						
Utilities (12%)		22,856,557	2,742,793		22,213,842	2,665,659
CLASS 12						
Mobile Homes (3.86%)		11,451,541	442,034		11,244,650	434,053
(0% - 3.474%)		276,555	6,678		296,208	7,239
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		53,233,571	1,643,857		54,047,054	1,668,982
(0%-2.779%)		14,542	194		2,812,568	59
CLASS 15						
Railroad Property (10.64%;10.97%)		36,249,979	3,856,996		20,911,026	2,293,943
CLASS 16						
Other Property		747,185	82,219		50,497	5,557
CLASS 17						
Airline Property(12%)		123,859	14,864		65,556	7,867
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		504,106,975	43,499,114		471,938,367	37,934,516

NOTE: Figures shown are as reported to Department of Revenue by County.

JEFFERSON COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		84,138	84,138		45,270	45,270
CLASS 2						
Gross Proceeds		33,839,906	1,015,198		68,953,342	2,068,600
CLASS 3						
Agricultural Land: (30%)						
Irrigated	13,670	356,910	107,074	13,627	355,850	106,755
Non-Irrigated	23,546	360,960	108,293	23,523	360,531	108,165
Grazing	346,471	878,840	263,749	346,795	885,192	265,558
Wild Hay	10,489	207,739	62,327	10,461	207,202	62,166
CLASS 4						
Land and Improvements:						
Residential (3.86%)		90,256,281	3,483,969		94,481,778	3,647,002
(0% - 3.474%)		2,700,808	55,965		2,777,022	58,761
Commercial (3.86%)		19,816,480	764,912		11,358,322	438,426
Industrial (3.86%)		15,933,869	615,050		16,389,046	632,620
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		285,027	11,002		285,027	11,002
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,220,217	36,607		1,323,426	39,701
New Industrial Property (3%)		-	-		35,574,283	1,067,228
Pollution Control and Gasohol (3%)		1,333,631	40,009		10,433,014	312,990
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,962,054	238,411		6,139,278	245,552
Agricultural Products (4%)		455,643	18,226		-	-
Leased and Rental Property (4%)		4,301	172		12,075	483
CLASS 7						
Tools, Implements and Machinery (8%)		216,954	17,350		196,879	15,757
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		2,346,500	258,111		2,094,246	230,375
Mining & Manufacturing Machinery (11%)		36,055,345	3,966,086		22,107,100	2,431,782
Trucks and Trailers (16%;11%)		817,215	130,744		675,909	74,350
Aircraft (11%)		105,955	11,655		-	-
Other Property (11%)		10,461,292	1,150,836		13,402,248	1,474,245
CLASS 9						
Buses and Trucks (13%)		196,334	25,497		174,640	22,704
Furniture and Fixtures (13%)		1,357,795	176,511		1,163,934	151,310
Other Property (13%)		16,061	2,088		8,444	1,098
CLASS 10						
Broadcasting & Theater Equipment (16%)		62,383	9,981		69,204	11,073
Other Property (16%)		3,636,140	581,782		5,077,608	812,418
CLASS 11						
Utilities (12%)		43,885,357	5,266,240		41,861,589	5,023,394
CLASS 12						
Mobile Homes (3.86%)		3,809,778	147,071		3,856,135	148,854
(0% - 3.474%)		241,648	4,287		163,198	4,017
CLASS 13						
Timber Land (3.84%)	44,981	673,572	25,866	44,683	672,230	25,814
CLASS 14						
One Acre Farmsteads (3.088%)		11,433,820	353,081		11,950,609	369,039
(0%-2.779%)		87,131	1,607		50,235	964
CLASS 15						
Railroad Property (10.64%;10.97%)		8,357,422	889,230		4,627,341	507,620
CLASS 16						
Other Property		342,097	37,645		59,350	6,529
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		1,496	447		1,604	479
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		3,636	73		3,636	73
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		297,804,735	19,961,290		357,796,797	20,422,174

NOTE: Figures shown are as reported to Department of Revenue by County.

JUDITH BASIN COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		117,867	117,867		59,480	59,480
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	1,291	50,215	15,066	1,291	50,220	15,066
Non-Irrigated	212,918	6,177,485	1,853,260	213,005	6,186,116	1,855,838
Grazing	499,483	3,077,183	923,210	499,943	3,076,817	923,044
Wild Hay	55,477	1,255,132	376,543	55,172	1,249,910	374,974
CLASS 4						
Land and Improvements:						
Residential (3.86%)		13,410,661	517,696		13,315,765	513,983
(0% - 3.474%)		199,569	5,557		272,917	5,855
Commercial (3.86%)		3,329,908	128,553		3,500,607	135,141
Industrial (3.86%)		1,973,520	76,178		1,898,716	73,291
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		21,594	834		594,918	22,965
CLASS 5						
Rural Electric & Telephone Co-op (3%)		2,434,905	73,050		2,229,389	66,881
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		12,504,533	500,161		12,746,341	509,840
Agricultural Products (4%)		1,394,979	55,798		-	-
Leased and Rental Property (4%)		5,313	213		4,555	182
CLASS 7						
Tools, Implements and Machinery (8%)		151,758	12,141		144,525	11,562
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		7,423,538	816,590		7,258,140	798,388
Mining & Manufacturing Machinery (11%)		794,871	87,289		768,658	84,552
Trucks and Trailers (16%;11%)		517,690	82,829		438,339	48,219
Aircraft (11%)		110,682	12,176		-	-
Other Property (11%)		629,231	69,220		656,589	72,230
CLASS 9						
Buses and Trucks (13%)		286,931	37,301		289,596	37,649
Furniture and Fixtures (13%)		248,944	32,361		234,395	30,470
Other Property (13%)		1,652	215		1,652	215
CLASS 10						
Broadcasting & Theater Equipment (16%)		16,647	2,664		22,841	3,654
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		8,603,654	1,032,437		8,553,850	1,026,459
CLASS 12						
Mobile Homes (3.86%)		1,824,581	70,427		1,824,574	70,428
(0% - 3.474%)		-	-		-	-
CLASS 13						
Timber Land (3.84%)	6,115	46,290	1,776	6,300	46,785	1,805
CLASS 14						
One Acre Farmsteads (3.088%)		24,383,297	752,762		24,576,550	758,918
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		13,399,689	1,425,726		7,488,195	821,455
CLASS 16						
Other Property		113,281	12,501		20,466	2,251
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		50	17		15	6
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-			-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		104,505,650	9,092,418		97,510,921	8,324,801

NOTE: Figures shown are as reported to Department of Revenue by County.

LAKE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	101,468	2,209,690	662,989	101,386	2,206,861	662,058
Non-Irrigated	16,067	878,631	263,610	16,096	880,085	264,026
Grazing	168,475	907,615	272,379	167,679	899,295	269,789
Wild Hay	11,810	211,020	63,316	11,791	210,177	63,053
CLASS 4						
Land and Improvements:						
Residential (3.86%)		384,543,014	14,843,314		386,357,646	14,913,398
(0% - 3.474%)		6,992,294	257,090		6,739,834	146,063
Commercial (3.86%)		58,762,845	2,258,274		60,808,892	2,347,234
Industrial (3.86%)		6,766,377	261,182		6,701,850	258,692
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		319,800	6,172
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		68,031	525
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,564,814	106,945		3,623,184	108,697
New Industrial Property (3%)		59,025	1,771		36,496	1,095
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		11,831,318	473,105		12,045,757	481,821
Agricultural Products (4%)		311,331	12,454		-	-
Leased and Rental Property (4%)		71,970	2,880		99,422	3,976
CLASS 7						
Tools, Implements and Machinery (8%)		1,110,310	88,820		1,282,186	102,573
Independent Telephone (8%)		2,865	229		1,770	142
CLASS 8						
Farm Machinery (11%)		7,813,958	859,536		7,022,622	772,485
Mining & Manufacturing Machinery (11%)		5,127,135	563,986		4,618,254	508,009
Trucks and Trailers (16%;11%)		1,009,054	161,251		833,686	91,705
Aircraft (11%)		416,851	45,857		-	-
Other Property (11%)		3,348,742	368,550		3,237,200	356,099
CLASS 9						
Buses and Trucks (13%)		597,930	77,714		546,377	71,029
Furniture and Fixtures (13%)		5,299,172	688,905		5,270,415	685,164
Other Property (13%)		9,806	1,276		13,915	1,810
CLASS 10						
Broadcasting & Theater Equipment (16%)		175,395	28,064		183,174	29,308
Other Property (16%)		829,972	132,794		819,398	131,106
CLASS 11						
Utilities (12%)		42,503,932	5,100,469		42,118,529	5,054,220
CLASS 12						
Mobile Homes (3.86%)		10,399,484	401,367		10,707,319	413,306
(0% - 3.474%)		318,338	7,033		401,911	9,349
CLASS 13						
Timber Land (3.84%)	100,910	6,098,733	234,188	100,361	6,146,789	236,033
CLASS 14						
One Acre Farmsteads (3.088%)		68,625,020	2,118,839		70,335,160	2,171,955
(0%-2.779%)		682,532	13,679		696,542	14,415
CLASS 15						
Railroad Property (10.64%;10.97%)		5,176,808	550,812		2,772,524	304,144
CLASS 16						
Other Property		2,777,847	297,798		57,055	6,276
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		21,900	438		21,900	438
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		639,455,728	31,130,914		638,084,056	30,486,165

NOTE: Figures shown are as reported to Department of Revenue by County.

LEWIS AND CLARK COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		239,104	7,173		45,533	1,366
CLASS 3						
Agricultural Land: (30%)						
Irrigated	38,741	1,082,505	324,810	38,156	1,082,027	324,608
Non-Irrigated	32,428	696,089	208,866	32,910	704,979	211,494
Grazing	731,603	3,014,424	904,859	735,383	2,959,440	887,832
Wild Hay	17,411	314,501	94,402	17,493	315,777	94,733
CLASS 4						
Land and Improvements:						
Residential (3.86%)		691,394,347	26,688,285		699,890,000	27,015,755
(0% - 3.474%)		6,268,464	149,755		6,601,653	157,681
Commercial (3.86%)		288,475,450	11,135,155		290,853,849	11,226,947
Industrial (3.86%)		10,970,429	423,462		10,912,965	421,243
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		993,046	19,165		993,046	19,165
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		2,371,201	71,135		1,978,935	59,366
New Industrial Property (3%)		386,210	11,586		388,836	11,666
Pollution Control and Gasohol (3%)		24,697,241	773,478		21,381,636	641,449
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		8,673,413	346,792		8,654,537	346,183
Agricultural Products (4%)		9,687	387		-	-
Leased and Rental Property (4%)		420,815	16,834		375,723	15,027
CLASS 7						
Tools, Implements and Machinery (8%)		2,577,553	206,196		2,381,940	190,553
Independent Telephone (8%)		962,769	77,022		838,295	67,064
CLASS 8						
Farm Machinery (11%)		4,622,007	508,419		4,328,497	476,133
Mining & Manufacturing Machinery (11%)		12,105,039	1,331,557		11,459,653	1,260,561
Trucks and Trailers (16%;11%)		4,593,546	734,967		870,114	104,343
Aircraft (11%)		902,328	99,266		-	-
Other Property (11%)		6,495,712	714,646		6,838,094	752,196
CLASS 9						
Buses and Trucks (13%)		1,013,394	131,741		1,113,869	144,803
Furniture and Fixtures (13%)		25,451,387	3,308,722		27,168,162	3,531,861
Other Property (13%)		2,777	361		2,899	377
CLASS 10						
Broadcasting & Theater Equipment (16%)		615,473	98,476		1,040,315	166,447
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		120,924,103	14,510,892		124,258,823	14,911,060
CLASS 12						
Mobile Homes (3.86%)		17,422,319	672,504		19,675,354	759,464
(0% - 3.474%)		294,169	6,607		447,849	8,170
CLASS 13						
Timber Land (3.84%)	136,026	2,141,918	82,239	135,381	2,108,925	80,975
CLASS 14						
One Acre Farmsteads (3.088%)		32,471,100	1,002,725		33,997,834	1,049,853
(0%-2.779%)		85,780	1,803		98,773	1,739
CLASS 15						
Railroad Property (10.64%;10.97%)		15,762,402	1,677,120		8,618,598	945,460
CLASS 16						
Other Property		3,685,280	404,354		89,779	9,876
CLASS 17						
Airline Property(12%)		2,979,222	357,507		4,554,983	546,597
CLASS 18						
Eligible Mining Claims (30%)		-	-		159	48
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		348,020	6,963		383,281	7,670
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		1,295,463,224	67,110,231		1,297,415,132	66,449,765

NOTE: Figures shown are as reported to Department of Revenue by County.

LIBERTY COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		4,722,490	4,722,490		4,546,359	4,546,359
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	694	16,050	4,817	729	16,543	4,963
Non-Irrigated	585,591	11,205,675	3,361,703	594,235	11,353,657	3,406,097
Grazing	300,218	1,004,578	301,373	297,342	1,036,943	311,083
Wild Hay	4,523	50,510	15,152	5,253	54,687	16,406
CLASS 4						
Land and Improvements:						
Residential (3.86%)		16,661,515	643,138		16,637,124	642,197
(0% - 3.474%)		138,865	4,224		242,609	7,467
Commercial (3.86%)		5,067,670	195,607		5,207,343	201,000
Industrial (3.86%)		2,227,406	85,979		2,788,531	107,642
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		1,250	48
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,826,602	114,799		3,543,192	106,295
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		3,115,295	124,596		3,189,326	127,575
Agricultural Products (4%)		3,987,127	159,491		-	-
Leased and Rental Property (4%)		-	-		-	-
CLASS 7						
Tools, Implements and Machinery (8%)		196,997	15,761		471,055	37,675
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		14,411,915	1,585,303		13,345,163	1,467,972
Mining & Manufacturing Machinery (11%)		2,048,758	225,363		2,080,126	228,815
Trucks and Trailers (16%;11%)		-	-		926,445	101,909
Aircraft (11%)		-	-		-	-
Other Property (11%)		128,304	14,116		368,963	40,587
CLASS 9						
Buses and Trucks (13%)		800	104		406,930	52,901
Furniture and Fixtures (13%)		377,175	49,037		332,455	43,215
Other Property (13%)		1,449	188		976	127
CLASS 10						
Broadcasting & Theater Equipment (16%)		38,613	6,178		37,926	6,068
Other Property (16%)		229,034	36,636		166,239	26,598
CLASS 11						
Utilities (12%)		7,563,307	907,599		7,905,492	948,658
CLASS 12						
Mobile Homes (3.86%)		1,223,745	47,230		1,159,131	44,737
(0% - 3.474%)		-	-		-	-
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		32,436,548	1,001,650		32,893,909	1,015,774
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		6,502,406	691,856		3,574,067	392,075
CLASS 16						
Other Property		-	-		3,011	331
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		117,182,834	14,314,390		112,289,452	13,884,574

NOTE: Figures shown are as reported to Department of Revenue by County.

LINCOLN COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		4,105,891	4,105,891		2,080,467	2,080,467
CLASS 2						
Gross Proceeds		26,692,469	800,774		54,380,760	1,631,423
CLASS 3						
Agricultural Land: (30%)						
Irrigated	4,968	80,522	24,157	4,948	81,865	24,570
Non-Irrigated	284	5,395	1,621	284	5,395	1,621
Grazing	54,447	205,830	61,749	54,388	205,801	61,740
Wild Hay	5,864	114,660	34,403	5,831	114,168	34,255
CLASS 4						
Land and Improvements:						
Residential (3.86%)		225,944,655	8,721,489		219,742,530	8,482,058
(0% - 3.474%)		6,625,006	160,626		5,621,690	131,749
Commercial (3.86%)		61,019,934	2,355,363		58,294,234	2,250,139
Industrial (3.86%)		34,097,080	1,316,143		33,158,819	1,279,931
New Manufacturing (1.93% -3.474%)		-	-		33,921	655
Golf Courses (1.93%)		1,704,656	32,899		1,618,592	31,239
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		1,229,869	47,469		1,043,499	40,279
CLASS 5						
Rural Electric & Telephone Co-op (3%)		11,369,946	341,100		11,256,886	337,708
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		10,016,054	300,481		9,217,080	276,513
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		1,857,468	74,204		1,798,486	71,943
Agricultural Products (4%)		11,593	464		-	-
Leased and Rental Property (4%)		81,243	3,248		108,297	4,331
CLASS 7						
Tools, Implements and Machinery (8%)		872,268	69,784		878,673	70,290
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		1,170,060	128,705		1,090,522	119,958
Mining & Manufacturing Machinery (11%)		46,989,971	5,168,899		43,969,977	4,836,697
Trucks and Trailers (16%;11%)		3,061,401	489,838		2,204,129	248,254
Aircraft (11%)		1,278,261	140,612		-	-
Other Property (11%)		23,486,246	2,583,697		23,543,042	2,589,745
CLASS 9						
Buses and Trucks (13%)		920,401	119,648		966,192	125,605
Furniture and Fixtures (13%)		4,831,089	628,046		4,575,056	594,764
Other Property (13%)		77,075	10,021		70,129	9,117
CLASS 10						
Broadcasting & Theater Equipment (16%)		505,589	80,895		471,841	75,494
Other Property (16%)		1,092,383	174,781		954,908	152,785
CLASS 11						
Utilities (12%)		14,442,181	1,733,060		12,459,637	1,495,156
CLASS 12						
Mobile Homes (3.86%)		11,525,660	444,882		11,612,238	448,232
(0% - 3.474%)		625,942	13,876		555,194	12,607
CLASS 13						
Timber Land (3.84%)	413,332	31,188,081	1,197,623	413,449	29,933,164	1,149,433
CLASS 14						
One Acre Farmsteads (3.088%)		25,141,143	776,358		25,081,249	774,511
(0%-2.779%)		364,031	6,527		375,694	7,073
CLASS 15						
Railroad Property (10.64%;10.97%)		29,749,353	3,165,333		16,477,772	1,807,611
CLASS 16						
Other Property		1,652,362	181,845		160,885	17,697
CLASS 17						
Airline Property(12%)		6,477	777		5,857	703
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		584,142,237	35,497,197		574,148,639	31,276,353

NOTE: Figures shown are as reported to Department of Revenue by County.

MADISON COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		1,740,255	1,740,255		933,923	933,923
CLASS 2						
Gross Proceeds		80	2		3,367	101
CLASS 3						
Agricultural Land: (30%)						
Irrigated	76,167	2,789,088	836,795	75,919	2,781,628	834,488
Non-Irrigated	20,010	528,124	158,446	20,010	528,124	158,437
Grazing	885,953	3,128,229	938,616	879,225	3,129,256	938,777
Wild Hay	20,047	532,470	159,751	19,972	531,064	159,319
CLASS 4						
Land and Improvements:						
Residential (3.86%)		99,439,518	3,838,433		100,437,698	3,876,896
(0% - 3.474%)		3,083,879	75,680		2,633,553	64,372
Commercial (3.86%)		36,929,997	1,425,518		33,069,427	1,276,500
Industrial (3.86%)		2,291,178	88,441		2,773,015	107,038
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		4,476,619	134,299		4,376,285	131,288
New Industrial Property (3%)		-	-		100,400	3,012
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		23,396,075	935,775		23,472,335	938,916
Agricultural Products (4%)		426,874	17,074		-	-
Leased and Rental Property (4%)		134,440	5,378		158,481	6,337
CLASS 7						
Tools, Implements and Machinery (8%)		449,074	35,940		564,587	45,167
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		8,115,213	892,682		7,938,503	873,242
Mining & Manufacturing Machinery (11%)		4,400,717	484,079		5,079,950	558,793
Trucks and Trailers (16%;11%)		1,623,212	259,715		1,161,358	128,466
Aircraft (11%)		259,662	28,568		-	-
Other Property (11%)		9,334,333	1,026,790		10,439,876	1,148,398
CLASS 9						
Buses and Trucks (13%)		451,722	58,724		657,478	85,473
Furniture and Fixtures (13%)		2,385,111	310,065		2,640,789	343,309
Other Property (13%)		55,086	7,162		40,325	5,242
CLASS 10						
Broadcasting & Theater Equipment (16%)		150,765	24,121		138,649	22,184
Other Property (16%)		1,525,542	244,087		1,264,190	202,270
CLASS 11						
Utilities (12%)		17,486,101	2,098,331		19,263,868	2,311,665
CLASS 12						
Mobile Homes (3.86%)		2,829,258	109,211		2,764,649	106,716
(0% - 3.474%)		115,420	2,456		111,982	2,464
CLASS 13						
Timber Land (3.84%)	67,742	820,705	31,486	67,754	820,887	31,522
CLASS 14						
One Acre Farmsteads (3.088%)		42,156,225	1,301,890		43,526,761	1,344,100
(0%-2.779%)		297,345	6,289		373,421	8,792
CLASS 15						
Railroad Property (10.64%;10.97%)		4,239,874	451,123		2,374,695	260,503
CLASS 16						
Other Property		349,703	38,495		127,799	14,058
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		275,941,894	17,765,597		274,218,243	16,921,768

NOTE: Figures shown are as reported to Department of Revenue by County.

McCONE COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		328,205	328,205		493,732	493,732
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	5,005	105,580	31,674	4,549	96,690	29,007
Non-Irrigated	495,461	8,398,780	2,519,634	490,181	8,423,550	2,527,065
Grazing	830,088	2,368,690	710,607	832,712	2,354,970	706,491
Wild Hay	6,386	88,810	26,643	5,642	85,580	25,674
CLASS 4						
Land and Improvements:						
Residential (3.86%)		16,470,411	635,777		14,038,520	541,887
(0% - 3.474%)		339,170	8,389		405,420	10,522
Commercial (3.86%)		6,902,432	266,456		4,958,070	191,382
Industrial (3.86%)		1,486,460	57,389		1,218,800	47,046
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		5,688,752	170,665		5,657,626	169,731
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		7,814,364	312,551		7,995,063	319,814
Agricultural Products (4%)		3,003,782	120,153		-	-
Leased and Rental Property (4%)		2,051	82		2,178	87
CLASS 7						
Tools, Implements and Machinery (8%)		252,915	20,225		269,340	21,541
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		16,130,025	1,774,307		16,122,029	1,773,425
Mining & Manufacturing Machinery (11%)		1,078,138	118,600		769,507	84,651
Trucks and Trailers (16%;11%)		1,108,000	177,280		889,955	99,086
Aircraft (11%)		296,032	32,566		-	-
Other Property (11%)		806,603	88,730		893,972	98,341
CLASS 9						
Buses and Trucks (13%)		211,829	27,530		258,077	33,553
Furniture and Fixtures (13%)		504,837	65,629		364,959	47,450
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		29,283	4,686		30,236	4,838
Other Property (16%)		69,001	11,042		39,677	6,348
CLASS 11						
Utilities (12%)		2,380,713	285,686		2,384,317	286,119
CLASS 12						
Mobile Homes (3.86%)		1,109,606	42,835		1,460,794	56,386
(0% - 3.474%)		6,060	211		13,950	397
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		32,953,196	1,017,595		28,577,600	882,476
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		1,410,406	150,068		780,046	85,571
CLASS 16						
Other Property		339,020	37,294		20,029	2,206
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		111,683,151	9,042,509		98,604,687	8,544,826

NOTE: Figures shown are as reported to Department of Revenue by County.

MEAGHER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		57,435	1,723		72,562	2,177
CLASS 3						
Agricultural Land: (30%)						
Irrigated	21,963	425,641	127,707	21,921	425,640	127,692
Non-Irrigated	33,969	836,102	250,842	32,309	822,595	246,779
Grazing	790,741	2,807,098	842,264	791,922	2,811,438	843,431
Wild Hay	33,517	590,015	177,016	33,367	590,013	177,004
CLASS 4						
Land and Improvements:						
Residential (3.86%)		16,142,794	623,171		16,615,413	641,412
(0% - 3.474%)		658,000	14,741		438,965	8,418
Commercial (3.86%)		4,650,852	179,520		4,586,381	177,021
Industrial (3.86%)		895,413	34,564		942,907	36,399
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		272,867	10,531		272,842	10,530
CLASS 5						
Rural Electric & Telephone Co-op (3%)		196,384	5,891		196,540	5,897
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		12,845,768	513,787		12,826,117	513,032
Agricultural Products (4%)		56,057	2,244		-	-
Leased and Rental Property (4%)		11,321	453		8,088	324
CLASS 7						
Tools, Implements and Machinery (8%)		154,656	12,373		150,513	12,037
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		3,508,558	385,942		3,488,540	383,744
Mining & Manufacturing Machinery (11%)		1,060,991	116,707		767,698	84,448
Trucks and Trailers (16%;11%)		338,757	54,199		309,260	35,282
Aircraft (11%)		67,200	7,394		-	-
Other Property (11%)		1,973,549	217,117		2,194,202	241,381
CLASS 9						
Buses and Trucks (13%)		166,099	21,593		182,464	23,720
Furniture and Fixtures (13%)		522,514	67,918		842,104	109,476
Other Property (13%)		935	122		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		34,427	5,509		34,771	5,563
Other Property (16%)		7,204	1,153		5,040	806
CLASS 11						
Utilities (12%)		33,429,652	4,011,557		31,425,238	3,771,027
CLASS 12						
Mobile Homes (3.86%)		1,408,352	54,357		1,407,472	54,322
(0% - 3.474%)		72,342	1,381		63,697	1,216
CLASS 13						
Timber Land (3.84%)	117,140	1,511,398	58,014	117,553	1,507,392	57,864
CLASS 14						
One Acre Farmsteads (3.088%)		12,665,778	391,063		12,869,799	397,413
(0%-2.779%)		13,327	247		19,330	321
CLASS 15						
Railroad Property (10.64%;10.97%)		-	-		-	-
CLASS 16						
Other Property		139,387	15,366		41,313	4,545
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		97,520,873	8,206,466		95,918,334	7,973,271

NOTE: Figures shown are as reported to Department of Revenue by County.

MINERAL COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	1,833	62,191	18,660	1,835	60,627	18,188
Non-Irrigated	660	24,028	7,206	737	24,195	7,259
Grazing	9,712	47,454	14,256	9,599	44,886	13,466
Wild Hay	2,018	55,573	16,680	2,107	56,695	17,009
CLASS 4						
Land and Improvements:						
Residential (3.86%)		28,375,310	1,095,277		26,725,376	1,031,600
(0% - 3.474%)		1,380,141	28,524		1,365,055	28,871
Commercial (3.86%)		10,706,087	413,254		10,661,938	411,551
Industrial (3.86%)		3,542,220	136,729		3,609,915	139,343
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		157,756	6,091		180,474	6,966
CLASS 5						
Rural Electric & Telephone Co-op (3%)		723,741	21,713		731,805	21,954
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		429,180	17,136		439,789	17,592
Agricultural Products (4%)		-	-		-	-
Leased and Rental Property (4%)		3,760	151		2,740	110
CLASS 7						
Tools, Implements and Machinery (8%)		98,294	7,865		109,593	8,767
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		379,544	41,753		240,232	26,426
Mining & Manufacturing Machinery (11%)		3,874,284	426,174		7,125,935	783,853
Trucks and Trailers (16%;11%)		193,738	30,989		190,768	20,984
Aircraft (11%)		28,402	3,125		-	-
Other Property (11%)		1,992,890	219,254		1,829,129	201,208
CLASS 9						
Buses and Trucks (13%)		119,336	15,525		93,778	12,195
Furniture and Fixtures (13%)		844,195	109,743		977,281	127,047
Other Property (13%)		1,840	239		18,668	2,427
CLASS 10						
Broadcasting & Theater Equipment (16%)		63,639	10,181		48,108	7,697
Other Property (16%)		45	7		-	-
CLASS 11						
Utilities (12%)		35,607,928	4,272,949		30,520,501	3,662,459
CLASS 12						
Mobile Homes (3.86%)		3,744,712	144,535		3,610,920	139,381
(0% - 3.474%)		215,257	4,245		220,239	4,025
CLASS 13						
Timber Land (3.84%)	87,113	4,347,216	166,931	91,908	4,257,483	163,487
CLASS 14						
One Acre Farmsteads (3.088%)		6,634,439	204,859		6,917,323	213,607
(0%-2.779%)		122,066	2,416		125,716	1,606
CLASS 15						
Railroad Property (10.64%;10.97%)		10,795,702	1,148,661		5,975,419	655,504
CLASS 16						
Other Property		90,906	10,030		24,818	2,730
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		114,661,874	8,595,158		106,189,406	7,747,312

NOTE: Figures shown are as reported to Department of Revenue by County.

MISSOULA COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	17,578	654,559	196,368	17,433	651,463	195,439
Non-Irrigated	5,775	145,296	43,589	5,882	152,127	45,638
Grazing	109,450	512,715	153,815	107,322	518,647	155,594
Wild Hay	8,919	211,318	63,395	9,741	232,312	69,694
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,144,029,387	44,159,535		1,148,757,787	44,342,051
(0% - 3.474%)		19,941,365	448,855		20,969,990	457,847
Commercial (3.86%)		552,923,662	21,342,852		564,275,637	21,781,039
Industrial (3.86%)		85,073,460	3,283,835		83,332,637	3,216,648
New Manufacturing (1.93% -3.474%)		1,133,550	21,878		2,101,200	40,553
Golf Courses (1.93%)		1,385,800	26,746		1,691,500	32,646
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		15,000	579		15,000	579
CLASS 5						
Rural Electric & Telephone Co-op (3%)		17,287,158	518,615		17,298,233	518,947
New Industrial Property (3%)		76,526	2,296		-	-
Pollution Control and Gasohol (3%)		11,845,016	355,350		10,402,128	312,064
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		3,473,211	138,929		4,000,322	160,013
Agricultural Products (4%)		16,539	662		-	-
Leased and Rental Property (4%)		499,371	19,975		670,208	26,808
CLASS 7						
Tools, Implements and Machinery (8%)		4,316,139	345,291		4,557,392	364,591
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		1,763,396	193,974		1,877,893	206,568
Mining & Manufacturing Machinery (11%)		145,467,765	16,001,454		149,207,245	16,412,797
Trucks and Trailers (16%;11%)		4,210,263	673,642		3,561,084	392,013
Aircraft (11%)		2,208,056	242,886		-	-
Other Property (11%)		17,423,065	1,916,537		22,779,266	2,505,720
CLASS 9						
Buses and Trucks (13%)		2,169,415	282,024		1,907,073	247,919
Furniture and Fixtures (13%)		41,767,057	5,429,717		39,038,283	5,074,977
Other Property (13%)		23,225	3,019		19,916	2,589
CLASS 10						
Broadcasting & Theater Equipment (16%)		2,259,327	361,492		2,210,670	353,706
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		106,114,614	12,733,753		98,641,973	11,837,037
CLASS 12						
Mobile Homes (3.86%)		41,539,175	1,603,412		42,479,795	1,639,720
(0% - 3.474%)		1,263,575	31,740		1,383,065	30,816
CLASS 13						
Timber Land (3.84%)	554,477	32,120,415	1,233,424	558,472	32,649,750	1,253,750
CLASS 14						
One Acre Farmsteads (3.088%)		40,114,980	1,238,751		42,331,744	1,307,204
(0%-2.779%)		263,300	5,817		376,700	8,149
CLASS 15						
Railroad Property (10.64%;10.97%)		21,391,079	2,276,010		11,773,060	1,291,584
CLASS 16						
Other Property		3,650,726	401,580		307,102	33,781
CLASS 17						
Airline Property(12%)		5,484,423	658,131		6,532,993	783,959
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		15,900	318
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		2,312,773,928	116,409,928		2,316,720,093	115,102,670

NOTE: Figures shown are as reported to Department of Revenue by County.

MUSSELSHELL COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	1987 TAXABLE	QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		6,598,114	6,598,114		7,099,741	7,099,741
CLASS 2						
Gross Proceeds		346,422	155,890		207,278	93,275
CLASS 3						
Agricultural Land: (30%)						
Irrigated	12,310	401,401	120,420	12,439	401,573	120,472
Non-Irrigated	107,027	2,162,382	648,715	106,696	2,149,641	644,892
Grazing	774,974	2,378,035	713,410	778,503	2,392,616	717,785
Wild Hay	6,824	75,675	22,703	7,350	77,973	23,392
CLASS 4						
Land and Improvements:						
Residential (3.86%)		38,841,697	1,499,290		36,042,759	1,391,251
(0% - 3.474%)		987,997	23,517		1,265,790	27,958
Commercial (3.86%)		10,715,310	413,611		10,115,809	390,471
Industrial (3.86%)		172,795	6,670		58,598	2,262
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		98,800	3,814		105,860	4,087
CLASS 5						
Rural Electric & Telephone Co-op (3%)		2,871,504	86,144		2,961,726	88,851
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		7,257,095	290,284		6,660,418	266,417
Agricultural Products (4%)		191,353	7,654		-	-
Leased and Rental Property (4%)		2,067	83		33,165	1,327
CLASS 7						
Tools, Implements and Machinery (8%)		341,942	27,355		344,534	27,563
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		4,094,430	450,387		3,425,443	376,799
Mining & Manufacturing Machinery (11%)		5,121,010	563,312		5,243,209	576,753
Trucks and Trailers (16%;11%)		1,061,809	169,890		680,984	75,268
Aircraft (11%)		203,508	22,388		-	-
Other Property (11%)		2,300,556	253,063		2,341,335	257,547
CLASS 9						
Buses and Trucks (13%)		415,313	53,998		266,125	34,601
Furniture and Fixtures (13%)		1,068,583	138,916		881,496	114,594
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		43,564	6,970		49,385	7,902
Other Property (16%)		338,620	54,179		314,039	50,246
CLASS 11						
Utilities (12%)		8,515,714	1,021,886		8,137,434	976,491
CLASS 12						
Mobile Homes (3.86%)		3,832,901	147,950		3,532,551	136,356
(0% - 3.474%)		79,159	1,544		97,357	2,322
CLASS 13						
Timber Land (3.84%)	89,717	1,596,532	61,307	94,384	1,612,980	61,938
CLASS 14						
One Acre Farmsteads (3.088%)		18,991,069	586,444		17,634,899	544,565
(0%-2.779%)		65,091	1,124		90,980	1,817
CLASS 15						
Railroad Property (10.64%;10.97%)		-	-		-	-
CLASS 16						
Other Property		150,416	16,551		36,397	4,004
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		121,320,864	14,167,583		114,262,095	14,120,947

NOTE: Figures shown are as reported to Department of Revenue by County.

PARK COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	45,589	1,205,947	361,821	44,740	1,198,578	359,573
Non-Irrigated	37,618	1,073,862	322,167	37,709	1,076,672	323,010
Grazing	644,587	2,714,400	814,520	644,033	2,683,425	805,028
Wild Hay	8,790	198,067	59,427	8,751	198,280	59,491
CLASS 4						
Land and Improvements:						
Residential (3.86%)		184,309,743	7,114,291		188,874,637	7,290,564
(0% - 3.474%)		5,508,502	136,798		5,578,677	140,426
Commercial (3.86%)		54,120,230	2,089,047		55,723,446	2,150,931
Industrial (3.86%)		4,102,177	158,344		3,708,745	143,156
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		354,325	6,838		354,325	6,838
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		567,527	21,906		586,524	22,640
CLASS 5						
Rural Electric & Telephone Co-op (3%)		4,509,629	135,288		6,632,603	198,979
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		11,688,922	467,425		12,680,926	507,217
Agricultural Products (4%)		135,800	5,432		-	-
Leased and Rental Property (4%)		17,800	713		29,791	1,192
CLASS 7						
Tools, Implements and Machinery (8%)		861,822	68,950		1,051,130	84,087
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		5,553,994	610,927		5,500,092	605,010
Mining & Manufacturing Machinery (11%)		2,782,134	306,035		1,904,286	209,473
Trucks and Trailers (16%;11%)		916,680	146,661		766,517	85,820
Aircraft (11%)		268,169	29,499		-	-
Other Property (11%)		2,352,451	258,879		2,724,315	299,678
CLASS 9						
Buses and Trucks (13%)		498,554	64,810		549,601	71,449
Furniture and Fixtures (13%)		4,034,521	524,486		4,396,115	571,495
Other Property (13%)		17,816	2,316		23,487	3,053
CLASS 10						
Broadcasting & Theater Equipment (16%)		243,663	38,985		466,083	74,574
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		25,504,723	3,060,563		28,086,751	3,370,405
CLASS 12						
Mobile Homes (3.86%)		9,068,079	350,036		9,315,441	359,582
(0% - 3.474%)		330,209	6,377		327,953	6,744
CLASS 13						
Timber Land (3.84%)	92,373	1,889,951	72,608	91,737	1,863,193	71,547
CLASS 14						
One Acre Farmsteads (3.088%)		43,717,023	1,350,017		45,533,263	1,406,061
(0%-2.779%)		648,969	12,586		384,573	7,452
CLASS 15						
Railroad Property (10.64%;10.97%)		14,883,808	1,583,637		8,314,620	912,113
CLASS 16						
Other Property		454,162	50,078		115,104	12,664
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		11,695	234		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		218,692	4,374		238,627	4,774
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		384,764,046	20,236,075		390,887,780	20,165,026

NOTE: Figures shown are as reported to Department of Revenue by County.

PETROLEUM COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		650,002	650,002		1,316,084	1,316,084
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	6,098	183,427	55,030	6,098	183,427	55,030
Non-Irrigated	60,651	985,586	295,683	60,571	984,341	295,309
Grazing	525,618	1,480,353	444,106	520,374	1,481,396	444,429
Wild Hay	5,373	145,102	43,532	5,374	145,102	43,532
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,803,146	69,604		1,492,505	57,615
(0% - 3.474%)		81,003	2,194		55,966	1,186
Commercial (3.86%)		498,607	19,246		494,585	19,091
Industrial (3.86%)		500	19		-	-
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		84,251	3,252		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,873,373	56,198		1,740,051	52,202
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		6,427,180	257,074		6,463,850	258,561
Agricultural Products (4%)		73,582	2,943		-	-
Leased and Rental Property (4%)		-	-		-	-
CLASS 7						
Tools, Implements and Machinery (8%)		27,436	2,192		32,956	2,640
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		2,174,582	239,209		1,730,858	190,390
Mining & Manufacturing Machinery (11%)		328,705	36,158		321,207	35,332
Trucks and Trailers (16%;11%)		100,773	16,131		136,018	14,960
Aircraft (11%)		36,250	3,989		-	-
Other Property (11%)		166,594	18,332		211,477	23,266
CLASS 9						
Buses and Trucks (13%)		159,475	20,691		110,213	14,331
Furniture and Fixtures (13%)		28,127	3,656		25,424	3,303
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		-	-		-	-
Other Property (16%)		20,148	3,222		3,176	508
CLASS 11						
Utilities (12%)		232,870	27,945		225,704	27,087
CLASS 12						
Mobile Homes (3.86%)		493,866	19,062		516,604	19,941
(0% - 3.474%)		-	-		-	-
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		4,923,190	152,050		4,292,379	132,552
(0%-2.779%)		-	-		14,602	270
CLASS 15						
Railroad Property (10.64%;10.97%)		-	-		-	-
CLASS 16						
Other Property		116,033	12,758		11,493	1,265
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		2,468	745		2,749	829
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		23,096,629	2,455,023		21,992,167	3,009,713

NOTE: Figures shown are as reported to Department of Revenue by County.

PHILLIPS COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		12,874,232	12,874,232		14,223,001	14,223,001
CLASS 2						
Gross Proceeds		33,461,799	1,008,354		49,795,546	1,493,866
CLASS 3						
Agricultural Land: (30%)						
Irrigated	41,385	751,848	225,572	42,800	740,337	222,101
Non-Irrigated	390,144	7,422,485	2,226,811	400,933	7,425,334	2,227,600
Grazing	1,113,776	3,707,434	1,112,344	1,147,672	3,731,267	1,119,380
Wild Hay	23,246	364,572	109,383	21,927	345,382	103,615
CLASS 4						
Land and Improvements:						
Residential (3.86%)		49,013,182	1,891,879		38,884,177	1,500,915
(0% - 3.474%)		1,673,785	43,503		1,474,108	36,310
Commercial (3.86%)		15,897,344	613,643		16,721,712	645,463
Industrial (3.86%)		2,085,602	80,902		2,079,891	80,286
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		106,384	2,054		193,739	3,740
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		295,821	11,419		35,884	1,385
CLASS 5						
Rural Electric & Telephone Co-op (3%)		7,502,224	225,063		7,176,239	215,294
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		16,967,901	678,654		16,905,173	676,280
Agricultural Products (4%)		1,044,218	41,771		-	-
Leased and Rental Property (4%)		19,863	795		15,061	602
CLASS 7						
Tools, Implements and Machinery (8%)		634,283	48,290		632,565	50,605
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		10,971,657	1,206,881		10,896,985	1,198,606
Mining & Manufacturing Machinery (11%)		10,252,374	1,127,716		10,335,791	1,136,940
Trucks and Trailers (16%;11%)		1,432,893	229,259		1,014,565	111,602
Aircraft (11%)		599,195	65,920		-	-
Other Property (11%)		2,771,468	304,931		3,791,520	417,084
CLASS 9						
Buses and Trucks (13%)		288,130	37,449		187,123	24,325
Furniture and Fixtures (13%)		1,561,369	202,978		1,519,549	197,547
Other Property (13%)		57,308	7,450		49,745	6,467
CLASS 10						
Broadcasting & Theater Equipment (16%)		74,826	11,972		78,419	12,548
Other Property (16%)		3,309,065	529,451		3,143,639	502,982
CLASS 11						
Utilities (12%)		44,640,614	5,356,870		41,403,563	4,968,429
CLASS 12						
Mobile Homes (3.86%)		1,615,306	62,353		2,502,135	96,579
(0% - 3.474%)		15,442	420		12,868	325
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		29,200,070	901,513		25,054,007	773,667
(0%-2.779%)		80,421	1,468		73,246	1,514
CLASS 15						
Railroad Property (10.64%;10.97%)		12,944,433	1,377,286		7,179,467	787,788
CLASS 16						
Other Property		324,740	35,767		26,695	2,936
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		24,936	497		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		273,987,224	32,654,850		267,648,733	32,839,782

NOTE: Figures shown are as reported to Department of Revenue by County.

PONDERA COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		2,510,108	2,510,108		3,231,977	3,231,977
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	90,662	1,513,387	454,016	90,076	1,500,329	450,099
Non-Irrigated	414,778	13,805,950	4,141,785	414,287	13,795,319	4,138,596
Grazing	239,995	1,085,822	325,747	238,232	1,073,976	322,193
Wild Hay	5,436	65,865	19,764	5,420	65,702	19,715
CLASS 4						
Land and Improvements:						
Residential (3.86%)		47,721,124	1,842,049		48,175,705	1,859,595
(0% - 3.474%)		1,132,798	28,682		889,542	23,439
Commercial (3.86%)		22,353,916	862,860		21,287,701	821,703
Industrial (3.86%)		6,512,838	251,394		6,500,769	250,929
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		247,527	4,778		247,527	4,778
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		30,632	1,181		30,632	1,181
CLASS 5						
Rural Electric & Telephone Co-op (3%)		6,081,070	182,432		5,766,633	173,000
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,772,916	230,839		5,722,625	228,887
Agricultural Products (4%)		3,804,275	152,166		-	-
Leased and Rental Property (4%)		26,937	1,077		35,742	1,429
CLASS 7						
Tools, Implements and Machinery (8%)		717,738	57,419		775,483	62,036
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		18,486,058	2,033,461		17,887,115	1,967,578
Mining & Manufacturing Machinery (11%)		3,828,709	421,156		3,542,645	389,690
Trucks and Trailers (16%;11%)		1,585,370	253,652		1,207,368	132,814
Aircraft (11%)		402,310	44,257		-	-
Other Property (11%)		3,498,351	384,880		2,792,563	307,187
CLASS 9						
Buses and Trucks (13%)		434,382	56,472		420,109	54,609
Furniture and Fixtures (13%)		1,575,668	204,844		1,541,595	200,407
Other Property (13%)		7,194	935		4,472	581
CLASS 10						
Broadcasting & Theater Equipment (16%)		90,596	14,495		118,414	18,947
Other Property (16%)		746,113	119,380		556,786	89,083
CLASS 11						
Utilities (12%)		12,637,378	1,516,484		12,343,476	1,481,223
CLASS 12						
Mobile Homes (3.86%)		1,671,600	64,518		1,655,456	63,895
(0% - 3.474%)		24,391	565		47,403	1,205
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		41,797,189	1,290,694		41,632,404	1,285,604
(0%-2.779%)		9,765	211		9,765	211
CLASS 15						
Railroad Property (10.64%;10.97%)		6,523,711	694,123		3,613,993	396,455
CLASS 16						
Other Property		435,520	47,959		45,119	4,963
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		207,137,208	18,214,383		196,518,345	17,984,009

NOTE: Figures shown are as reported to Department of Revenue by County.

POWDER RIVER COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		9,299,528	9,299,528		10,865,157	10,865,157
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	1,244	17,454	5,236	1,244	17,454	5,236
Non-Irrigated	64,837	1,733,720	520,116	61,799	1,636,342	490,912
Grazing	1,250,756	3,606,960	1,082,088	1,233,060	3,632,114	1,089,634
Wild Hay	48,637	597,174	179,152	49,476	600,821	180,246
CLASS 4						
Land and Improvements:						
Residential (3.86%)		12,820,827	494,884		10,905,213	420,948
(0% - 3.474%)		257,910	4,801		210,836	4,551
Commercial (3.86%)		6,071,936	234,373		5,078,660	196,030
Industrial (3.86%)		-	-		-	-
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		526,861	20,336		454,417	17,541
CLASS 5						
Rural Electric & Telephone Co-op (3%)		6,655,740	199,671		6,823,507	204,702
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		17,519,202	700,720		16,040,678	641,621
Agricultural Products (4%)		253,349	10,135		-	-
Leased and Rental Property (4%)		8,054	322		15,627	626
CLASS 7						
Tools, Implements and Machinery (8%)		276,434	22,110		233,922	18,714
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,790,727	746,976		6,353,895	698,925
Mining & Manufacturing Machinery (11%)		6,315,243	694,678		4,885,308	537,384
Trucks and Trailers (16%;11%)		446,256	71,401		522,015	57,426
Aircraft (11%)		463,786	51,022		-	-
Other Property (11%)		1,483,415	163,179		1,371,460	150,867
CLASS 9						
Buses and Trucks (13%)		372,337	48,404		372,120	48,375
Furniture and Fixtures (13%)		480,293	62,439		447,200	58,139
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		2,787	446		24,966	3,994
Other Property (16%)		4,102,480	656,397		3,534,228	565,477
CLASS 11						
Utilities (12%)		3,515,623	421,873		3,470,874	416,502
CLASS 12						
Mobile Homes (3.86%)		1,655,781	63,919		1,333,784	51,477
(0% - 3.474%)		32,913	128		21,516	0
CLASS 13						
Timber Land (3.84%)	12,394	27,600	1,061	12,219	27,124	1,042
CLASS 14						
One Acre Farmsteads (3.088%)		23,970,303	740,497		20,824,544	643,064
(0%-2.779%)		16,216	351		57,034	1,233
CLASS 15						
Railroad Property (10.64%;10.97%)		-	-		-	-
CLASS 16						
Other Property		82,333	9,091		38,325	4,216
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		109,403,242	16,505,334		99,799,141	17,374,039

NOTE: Figures shown are as reported to Department of Revenue by County.

POWELL COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,016,306	1,016,306		20,728	20,728
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	39,913	633,721	190,137	40,684	640,104	192,031
Non-Irrigated	3,660	91,635	27,491	3,660	91,635	27,491
Grazing	377,947	1,580,857	474,350	380,209	1,580,417	474,125
Wild Hay	13,696	312,105	93,642	13,544	310,384	93,125
CLASS 4						
Land and Improvements:						
Residential (3.86%)		55,803,262	2,153,952		54,645,233	2,109,305
(0% - 3.474%)		1,925,760	45,539		1,973,408	47,171
Commercial (3.86%)		15,935,751	615,121		15,841,786	611,491
Industrial (3.86%)		1,924,400	74,281		1,926,400	74,359
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		46,598	1,799		46,598	1,799
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,901,209	117,036		3,577,544	107,325
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		17,847	535		16,491	495
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		10,507,254	420,213		10,858,119	434,325
Agricultural Products (4%)		18,169	727		-	-
Leased and Rental Property (4%)		34,402	1,375		32,635	1,305
CLASS 7						
Tools, Implements and Machinery (8%)		375,854	30,066		350,821	28,068
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		3,482,638	383,098		3,264,495	359,101
Mining & Manufacturing Machinery (11%)		3,332,581	366,584		3,889,146	427,808
Trucks and Trailers (16%;11%)		696,224	111,396		365,301	43,101
Aircraft (11%)		103,156	11,348		-	-
Other Property (11%)		2,825,824	310,871		2,712,622	298,389
CLASS 9						
Buses and Trucks (13%)		284,771	37,022		215,455	28,009
Furniture and Fixtures (13%)		1,421,917	184,851		1,393,310	181,139
Other Property (13%)		1,716	223		1,186	154
CLASS 10						
Broadcasting & Theater Equipment (16%)		80,233	12,837		84,046	13,447
Other Property (16%)		259,491	41,519		172,448	27,592
CLASS 11						
Utilities (12%)		33,231,924	3,987,833		31,563,731	3,787,645
CLASS 12						
Mobile Homes (3.86%)		2,542,251	98,133		3,162,453	122,078
(0% - 3.474%)		87,602	1,559		126,963	2,289
CLASS 13						
Timber Land (3.84%)	229,810	9,157,660	351,633	229,567	8,920,911	342,563
CLASS 14						
One Acre Farmsteads (3.088%)		18,463,869	570,103		19,028,956	587,614
(0%-2.779%)		161,095	3,093		162,308	3,096
CLASS 15						
Railroad Property (10.64%;10.97%)		10,265,504	1,092,247		5,942,382	651,880
CLASS 16						
Other Property		416,687	45,901		72,231	7,945
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		180,940,273	12,872,821		172,990,247	11,106,993

NOTE: Figures shown are as reported to Department of Revenue by County.

PRAIRIE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		375,735	375,735		500,848	500,848
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	12,615	641,568	192,490	12,489	633,751	190,130
Non-Irrigated	115,861	1,840,650	552,212	115,853	1,840,772	552,232
Grazing	440,963	1,188,833	356,666	440,936	1,188,787	356,636
Wild Hay	7,897	92,171	27,665	7,897	92,171	27,656
CLASS 4						
Land and Improvements:						
Residential (3.86%)		9,715,954	375,053		8,231,334	317,743
(0% - 3.474%)		490,069	12,807		419,812	10,618
Commercial (3.86%)		3,148,796	121,562		2,513,835	97,047
Industrial (3.86%)		687,878	26,560		591,633	22,840
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		49,551	1,912		61,809	2,389
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,941,679	58,251		2,039,302	61,178
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		8,152,731	326,073		7,129,335	285,169
Agricultural Products (4%)		614,320	24,570		-	-
Leased and Rental Property (4%)		6,153	246		610	24
CLASS 7						
Tools, Implements and Machinery (8%)		170,637	13,648		165,568	13,249
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		5,179,787	569,805		4,999,305	549,924
Mining & Manufacturing Machinery (11%)		573,412	63,079		520,944	57,304
Trucks and Trailers (16%;11%)		420,662	67,040		352,560	39,989
Aircraft (11%)		85,809	9,438		-	-
Other Property (11%)		373,275	41,085		339,352	37,338
CLASS 9						
Buses and Trucks (13%)		95,520	12,417		73,231	9,520
Furniture and Fixtures (13%)		266,706	34,676		213,289	27,730
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		33,763	5,402		34,693	5,550
Other Property (16%)		160,346	25,655		144,727	23,156
CLASS 11						
Utilities (12%)		1,740,483	208,859		1,668,522	200,221
CLASS 12						
Mobile Homes (3.86%)		652,961	23,335		576,473	22,252
(0% - 3.474%)		-	-		-	-
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		12,162,454	378,738		10,466,202	323,205
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		9,764,525	1,038,945		5,407,886	593,247
CLASS 16						
Other Property		58,763	6,471		18,639	2,055
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		60,685,191	4,950,395		50,225,390	4,329,250

NOTE: Figures shown are as reported to Department of Revenue by County.

RAVALLI COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	54,676	2,057,886	617,460	54,414	2,039,406	611,822
Non-Irrigated	7,665	214,492	64,355	7,657	214,176	64,259
Grazing	178,139	1,429,465	428,964	175,337	1,396,444	418,933
Wild Hay	2,465	48,470	14,542	2,420	46,877	14,065
CLASS 4						
Land and Improvements:						
Residential (3.86%)		308,033,803	11,890,337		316,579,817	12,219,966
(0% - 3.474%)		15,061,021	358,900		13,278,969	295,659
Commercial (3.86%)		64,159,871	2,476,593		67,627,058	2,610,410
Industrial (3.86%)		4,755,650	183,570		4,822,815	186,162
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		87,400	1,687		87,400	1,687
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		345,400	2,666		495,173	6,603
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		3,923,672	151,449		4,150,708	160,215
CLASS 5						
Rural Electric & Telephone Co-op (3%)		13,824,134	414,627		14,598,675	437,963
New Industrial Property (3%)		213,584	6,407		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		1,207,967	36,239
CLASS 6						
Livestock (4%)		11,185,992	447,095		10,729,467	429,194
Agricultural Products (4%)		-	-		-	-
Leased and Rental Property (4%)		84,922	3,397		213,534	8,543
CLASS 7						
Tools, Implements and Machinery (8%)		1,331,562	106,540		1,411,344	112,903
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		5,749,975	632,553		5,190,149	570,916
Mining & Manufacturing Machinery (11%)		5,840,792	642,491		5,117,931	562,977
Trucks and Trailers (16%;11%)		1,779,854	284,385		1,419,224	159,436
Aircraft (11%)		740,094	81,423		-	-
Other Property (11%)		5,588,706	615,550		7,579,783	833,778
CLASS 9						
Buses and Trucks (13%)		756,985	98,436		745,005	96,855
Furniture and Fixtures (13%)		6,685,832	869,191		5,914,689	768,910
Other Property (13%)		6,375	829		9,152	1,190
CLASS 10						
Broadcasting & Theater Equipment (16%)		201,999	32,321		211,504	33,842
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		24,868,082	2,984,171		23,515,768	2,821,894
CLASS 12						
Mobile Homes (3.86%)		13,714,889	529,432		13,290,426	513,010
(0% - 3.474%)		1,347,191	30,923		1,211,075	26,790
CLASS 13						
Timber Land (3.84%)	96,182	6,025,400	231,399	94,860	5,985,415	229,840
CLASS 14						
One Acre Farmsteads (3.088%)		109,612,047	3,384,930		114,814,647	3,545,479
(0%-2.779%)		2,218,423	43,575		2,061,697	36,843
CLASS 15						
Railroad Property (10.64%;10.97%)		5,258,303	559,485		2,905,497	318,733
CLASS 16						
Other Property		1,236,678	136,374		303,441	33,389
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		20	6
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		1,119,279	22,385		1,714,361	34,289
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		619,508,228	28,348,442		630,889,614	28,202,800

NOTE: Figures shown are as reported to Department of Revenue by County.

RICHLAND COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		30,339,759	30,339,759		39,151,002	39,151,002
CLASS 2						
Gross Proceeds		2,467,088	1,110,189		2,865,930	1,289,669
CLASS 3						
Agricultural Land: (30%)						
Irrigated	39,547	1,796,994	539,098	39,517	1,778,153	533,445
Non-Irrigated	381,644	6,701,184	2,010,355	382,605	6,692,168	2,007,650
Grazing	761,213	2,792,247	837,674	746,050	2,782,467	834,740
Wild Hay	20,644	293,553	88,071	20,436	285,994	85,804
CLASS 4						
Land and Improvements:						
Residential (3.86%)		119,474,093	4,611,634		102,710,610	3,964,630
(0% - 3.474%)		3,072,551	73,672		2,895,140	69,182
Commercial (3.86%)		66,098,808	2,551,455		57,087,105	2,203,560
Industrial (3.86%)		13,232,768	510,780		11,067,852	427,220
New Manufacturing (1.93% -3.474%)		-	-		163,486	3,155
Golf Courses (1.93%)		528,157	19,656		633,845	12,234
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		13,733,022	411,991		16,660,399	499,813
New Industrial Property (3%)		926,926	27,808		569,901	17,097
Pollution Control and Gasohol (3%)		6,766,356	202,991		6,516,603	195,498
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		8,374,547	334,945		8,398,064	335,911
Agricultural Products (4%)		2,961,035	118,435		-	-
Leased and Rental Property (4%)		96,785	3,872		47,027	1,882
CLASS 7						
Tools, Implements and Machinery (8%)		1,026,958	82,158		940,831	75,261
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		16,934,663	1,862,809		16,911,365	1,860,255
Mining & Manufacturing Machinery (11%)		49,123,529	5,403,580		37,297,953	4,102,772
Trucks and Trailers (16%;11%)		2,847,589	455,602		2,791,094	319,971
Aircraft (11%)		532,819	58,613		-	-
Other Property (11%)		4,626,052	508,887		4,943,185	543,758
CLASS 9						
Buses and Trucks (13%)		900,300	117,041		1,000,572	130,075
Furniture and Fixtures (13%)		4,222,914	548,987		3,714,035	482,824
Other Property (13%)		102,414	13,310		29,766	3,870
CLASS 10						
Broadcasting & Theater Equipment (16%)		263,917	42,227		48,760	7,801
Other Property (16%)		6,898,798	1,103,818		8,144,036	1,303,053
CLASS 11						
Utilities (12%)		36,854,260	4,422,510		34,932,198	4,191,861
CLASS 12						
Mobile Homes (3.86%)		7,193,763	275,830		5,643,794	217,850
(0% - 3.474%)		-	-		-	-
CLASS 13						
Timber Land (3.84%)	-	-	-	157	1,570	60
CLASS 14						
One Acre Farmsteads (3.088%)		45,422,820	1,402,644		39,145,671	1,208,786
(0%-2.779%)		105,823	1,942		84,069	1,527
CLASS 15						
Railroad Property (10.64%;10.97%)		4,830,044	513,916		2,674,890	293,437
CLASS 16						
Other Property		638,666	70,288		213,582	23,495
CLASS 17						
Airline Property(12%)		244,545	29,345		126,941	15,233
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		462,425,747	60,705,892		418,950,058	66,414,381

NOTE: Figures shown are as reported to Department of Revenue by County.

ROOSEVELT COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		15,086,689	15,086,689		18,442,943	18,442,943
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	4,439	121,213	36,376	4,439	121,212	36,364
Non-Irrigated	544,968	10,457,103	3,137,303	544,382	10,441,039	3,132,312
Grazing	388,829	1,456,558	437,315	390,143	1,461,856	438,557
Wild Hay	18,841	307,051	92,144	18,801	306,277	91,883
CLASS 4						
Land and Improvements:						
Residential (3.86%)		56,717,263	2,189,473		48,839,519	1,885,202
(0% - 3.474%)		1,820,805	33,684		1,298,162	23,646
Commercial (3.86%)		21,929,161	846,484		19,362,372	747,393
Industrial (3.86%)		7,666,807	295,939		6,753,472	260,682
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		109,820	4,239		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		7,334,293	220,030		6,948,246	208,446
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		4,466,801	178,648		4,711,542	188,454
Agricultural Products (4%)		2,962,248	118,497		-	-
Leased and Rental Property (4%)		41,635	1,666		44,237	1,771
CLASS 7						
Tools, Implements and Machinery (8%)		631,043	50,493		555,854	44,463
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		16,835,322	1,851,893		15,531,430	1,708,467
Mining & Manufacturing Machinery (11%)		18,015,960	1,981,764		12,140,361	1,335,440
Trucks and Trailers (16%;11%)		1,533,728	246,654		1,270,347	140,775
Aircraft (11%)		679,907	74,795		-	-
Other Property (11%)		1,013,988	111,732		1,128,644	124,152
CLASS 9						
Buses and Trucks (13%)		585,049	77,130		525,903	68,368
Furniture and Fixtures (13%)		2,442,662	317,556		2,421,463	314,795
Other Property (13%)		2,080	270		2,080	270
CLASS 10						
Broadcasting & Theater Equipment (16%)		212,057	33,929		235,043	37,608
Other Property (16%)		4,399,810	703,971		2,941,754	470,674
CLASS 11						
Utilities (12%)		107,492,965	12,899,160		100,881,319	12,105,757
CLASS 12						
Mobile Homes (3.86%)		5,085,507	196,298		4,559,200	175,981
(0% - 3.474%)		159,109	4,148		136,804	3,415
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		35,932,026	1,109,605		31,315,037	967,000
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		25,802,873	2,745,427		14,286,957	1,567,283
CLASS 16						
Other Property		500,853	55,114		39,127	4,304
CLASS 17						
Airline Property(12%)		118,545	14,225		59,098	7,092
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		351,920,931	45,152,651		306,761,298	44,533,497

NOTE: Figures shown are as reported to Department of Revenue by County.

ROSEBUD COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		3,288,494	3,288,494		4,713,202	4,713,202
CLASS 2						
Gross Proceeds		102,572,325	46,157,546		101,178,502	45,530,325
CLASS 3						
Agricultural Land: (30%)						
Irrigated	27,273	1,098,217	329,472	27,291	1,113,271	333,988
Non-Irrigated	135,436	2,600,742	780,226	136,227	2,612,505	783,755
Grazing	2,200,808	5,469,874	1,640,962	2,202,131	5,460,827	1,638,248
Wild Hay	22,531	372,552	111,767	22,603	372,648	111,796
CLASS 4						
Land and Improvements:						
Residential (3.86%)		71,094,039	2,744,288		62,229,063	2,402,037
(0% - 3.474%)		1,163,011	28,530		896,208	22,683
Commercial (3.86%)		30,077,801	1,160,996		26,985,339	1,041,634
Industrial (3.86%)		24,357,753	940,206		20,059,379	774,293
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		860	33
CLASS 5						
Rural Electric & Telephone Co-op (3%)		9,016,986	270,514		8,948,010	268,443
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		303,398,202	9,101,947		333,640,787	10,009,224
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		14,924,214	596,921		14,211,240	568,447
Agricultural Products (4%)		546,766	21,872		-	-
Leased and Rental Property (4%)		42,889	1,715		38,853	1,554
CLASS 7						
Tools, Implements and Machinery (8%)		401,790	32,143		410,855	32,875
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,644,049	730,854		6,566,670	722,331
Mining & Manufacturing Machinery (11%)		32,743,711	3,601,807		32,775,900	3,605,351
Trucks and Trailers (16%;11%)		1,491,196	238,594		1,045,249	114,977
Aircraft (11%)		249,312	27,424		-	-
Other Property (11%)		49,415,611	5,435,765		45,471,907	5,001,921
CLASS 9						
Buses and Trucks (13%)		622,678	80,955		566,908	73,699
Furniture and Fixtures (13%)		2,643,600	343,669		2,422,371	314,910
Other Property (13%)		122,660	15,946		100,800	13,104
CLASS 10						
Broadcasting & Theater Equipment (16%)		209,342	33,495		203,552	32,568
Other Property (16%)		2,820,763	451,315		2,633,881	421,420
CLASS 11						
Utilities (12%)		1,196,360,702	143,563,283		1,116,584,384	133,990,123
CLASS 12						
Mobile Homes (3.86%)		15,341,080	592,102		13,062,719	504,217
(0% - 3.474%)		82,031	2,206		73,738	2,124
CLASS 13						
Timber Land (3.84%)	36,012	261,509	10,033	36,012	261,596	10,037
CLASS 14						
One Acre Farmsteads (3.088%)		19,877,710	613,793		17,280,186	533,621
(0%-2.779%)		72,534	755		19,724	143
CLASS 15						
Railroad Property (10.64%;10.97%)		15,747,920	1,675,578		8,704,185	954,849
CLASS 16						
Other Property		591,063	65,054		36,177	3,979
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		1,915,723,126	224,690,227		1,830,681,496	214,531,911

NOTE: Figures shown are as reported to Department of Revenue by County.

SANDERS COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	19,805	493,142	147,953	19,810	486,270	145,881
Non-Irrigated	10,604	307,744	92,331	10,592	308,983	92,702
Grazing	173,499	470,748	141,277	175,037	474,985	142,496
Wild Hay	19,379	410,638	123,200	19,494	414,281	124,293
CLASS 4						
Land and Improvements:						
Residential (3.86%)		77,827,181	3,004,225		74,311,452	2,868,414
(0% - 3.474%)		4,377,335	108,470		4,160,583	102,046
Commercial (3.86%)		17,245,541	665,685		18,848,239	727,539
Industrial (3.86%)		4,247,729	163,962		4,432,693	171,100
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		157,918	6,095		40,363	1,558
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,730,427	111,914		3,919,139	117,575
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,233,815	209,259		5,663,179	226,514
Agricultural Products (4%)		19,825	794		-	-
Leased and Rental Property (4%)		16,061	642		129,070	5,163
CLASS 7						
Tools, Implements and Machinery (8%)		-	-		473,943	37,922
Independent Telephone (8%)		112,430	8,995		110,085	8,806
CLASS 8						
Farm Machinery (11%)		2,480,924	272,912		2,416,928	265,861
Mining & Manufacturing Machinery (11%)		-	-		2,445,443	268,997
Trucks and Trailers (16%;11%)		1,416,100	226,304		1,462,746	216,168
Aircraft (11%)		111,100	12,222		-	-
Other Property (11%)		559,795	61,634		4,781,135	525,926
CLASS 9						
Buses and Trucks (13%)		352,422	45,861		311,585	40,507
Furniture and Fixtures (13%)		-	-		1,961,663	255,022
Other Property (13%)		1,083	140		3,166	411
CLASS 10						
Broadcasting & Theater Equipment (16%)		88,081	14,094		82,946	13,270
Other Property (16%)		11,814	1,888		-	-
CLASS 11						
Utilities (12%)		177,076,128	21,249,137		164,738,426	19,768,611
CLASS 12						
Mobile Homes (3.86%)		5,099,891	196,851		4,941,964	190,768
(0% - 3.474%)		-	-		144,587	3,205
CLASS 13						
Timber Land (3.84%)	318,258	15,971,493	613,303	312,589	17,782,480	682,841
CLASS 14						
One Acre Farmsteads (3.088%)		31,957,727	986,880		31,722,558	979,592
(0%-2.779%)		692,132	13,598		657,186	12,576
CLASS 15						
Railroad Property (10.64%;10.97%)		26,976,301	2,870,279		14,971,512	1,642,376
CLASS 16						
Other Property		467,917	51,555		49,817	5,480
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		377,913,442	31,401,460		362,247,407	29,643,620

NOTE: Figures shown are as reported to Department of Revenue by County.

SHERIDAN COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		22,705,605	22,705,605		24,907,886	24,907,886
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	-	-	-	-	-	-
Non-Irrigated	594,049	10,410,135	3,123,041	593,991	10,403,535	3,121,061
Grazing	348,311	1,278,951	383,685	351,331	1,280,287	384,086
Wild Hay	8,823	113,654	34,103	8,834	113,763	34,136
CLASS 4						
Land and Improvements:						
Residential (3.86%)		43,666,991	1,685,555		36,628,949	1,413,879
(0% - 3.474%)		828,670	17,523		695,538	14,664
Commercial (3.86%)		19,739,334	761,944		17,137,201	661,507
Industrial (3.86%)		2,856,020	110,244		2,714,000	104,758
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		6,432,304	192,966		5,895,442	176,863
New Industrial Property (3%)		4,568	137		11,932	358
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		4,306,191	172,244		4,690,463	187,606
Agricultural Products (4%)		317,044	12,683		-	-
Leased and Rental Property (4%)		13,502	540		26,288	1,051
CLASS 7						
Tools, Implements and Machinery (8%)		592,137	47,368		517,968	41,431
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		18,862,328	2,074,856		17,918,724	1,971,059
Mining & Manufacturing Machinery (11%)		18,039,964	1,984,394		15,281,816	1,681,008
Trucks and Trailers (16%;11%)		1,959,088	313,454		1,372,131	153,349
Aircraft (11%)		565,976	62,264		-	-
Other Property (11%)		2,026,801	222,947		2,756,060	303,162
CLASS 9						
Buses and Trucks (13%)		536,807	69,785		475,229	61,775
Furniture and Fixtures (13%)		1,687,997	219,449		1,486,166	193,206
Other Property (13%)		2,116	275		520	68
CLASS 10						
Broadcasting & Theater Equipment (16%)		102,674	16,427		84,752	13,561
Other Property (16%)		8,100,897	1,296,146		7,989,522	1,278,319
CLASS 11						
Utilities (12%)		4,154,930	498,589		4,138,082	496,571
CLASS 12						
Mobile Homes (3.86%)		2,061,656	79,577		2,889,802	111,550
(0% - 3.474%)		45,259	575		38,922	494
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		37,655,211	1,162,802		33,700,962	1,040,684
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		7,217,898	767,984		4,085,605	448,192
CLASS 16						
Other Property		267,339	29,408		16,995	1,877
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		216,552,047	38,046,570		197,258,540	38,804,161

NOTE: Figures shown are as reported to Department of Revenue by County.

SILVERBOW COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		13,762,003	412,860		62,694,123	1,880,824
CLASS 3						
Agricultural Land: (30%)						
Irrigated	2,504	77,755	23,329	2,500	77,635	23,293
Non-Irrigated	178	3,610	1,083	178	3,610	1,083
Grazing	144,768	498,168	149,450	145,394	500,051	150,015
Wild Hay	2,871	96,917	29,079	2,823	96,472	28,945
CLASS 4						
Land and Improvements:						
Residential (3.86%)		352,648,662	13,612,276		353,120,581	13,630,459
(0% - 3.474%)		23,263,795	541,492		24,708,697	569,225
Commercial (3.86%)		163,216,334	6,300,166		159,709,852	6,164,795
Industrial (3.86%)		10,018,793	386,725		14,999,911	578,999
New Manufacturing (1.93% -3.474%)		172,500	3,329		-	-
Golf Courses (1.93%)		3,121,953	60,253		3,131,601	60,440
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		40,481	1,562		40,481	1,562
CLASS 5						
Rural Electric & Telephone Co-op (3%)		559,395	16,782		567,026	17,009
New Industrial Property (3%)		71,206,310	2,136,189		68,667,509	2,060,026
Pollution Control and Gasohol (3%)		2,795,408	83,862		2,402,873	72,086
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		1,358,600	54,330		1,564,900	62,601
Agricultural Products (4%)		-	-		-	-
Leased and Rental Property (4%)		206,674	8,266		140,162	5,608
CLASS 7						
Tools, Implements and Machinery (8%)		1,378,542	110,287		1,256,164	100,492
Independent Telephone (8%)		240,026	19,202		218,539	17,483
CLASS 8						
Farm Machinery (11%)		317,188	34,894		310,255	34,130
Mining & Manufacturing Machinery (11%)		18,402,943	2,024,326		18,383,378	2,022,174
Trucks and Trailers (16%;11%)		1,875,302	300,052		1,451,951	161,099
Aircraft (11%)		88,712	9,757		-	-
Other Property (11%)		5,290,667	582,049		5,846,139	643,076
CLASS 9						
Buses and Trucks (13%)		808,566	102,879		650,813	84,608
Furniture and Fixtures (13%)		13,556,766	1,762,385		13,073,911	1,699,616
Other Property (13%)		-	-		2,420	315
CLASS 10						
Broadcasting & Theater Equipment (16%)		783,302	125,328		982,421	157,188
Other Property (16%)		2,750	440		2,750	440
CLASS 11						
Utilities (12%)		63,979,418	7,677,526		62,085,383	7,450,248
CLASS 12						
Mobile Homes (3.86%)		11,503,671	444,049		11,591,297	447,434
(0% - 3.474%)		792,241	18,414		807,631	17,294
CLASS 13						
Timber Land (3.84%)	23,316	412,363	15,839	23,324	411,226	15,797
CLASS 14						
One Acre Farmsteads (3.088%)		7,202,897	222,429		7,529,784	232,523
(0%-2.779%)		28,283	359		72,676	1,044
CLASS 15						
Railroad Property (10.64%;10.97%)		5,413,768	576,024		3,229,920	354,324
CLASS 16						
Other Property		564,589	62,151		69,707	7,677
CLASS 17						
Airline Property(12%)		1,961,124	235,335		2,053,877	246,465
CLASS 18						
Eligible Mining Claims (30%)		2,550	768		2,563	769
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		11,309	226		11,309	226
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		777,664,335	38,145,752		822,469,598	39,001,392

NOTE: Figures shown are as reported to Department of Revenue by County.

STILLWATER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		860,239	860,239		847,490	847,490
CLASS 2						
Gross Proceeds		-	-		22,487,566	674,627
CLASS 3						
Agricultural Land: (30%)						
Irrigated	20,934	916,618	274,985	20,986	919,116	275,735
Non-Irrigated	151,458	4,218,544	1,265,563	151,222	4,160,772	1,248,232
Grazing	668,102	2,427,285	728,186	664,769	2,400,299	720,090
Wild Hay	30,531	483,537	145,061	30,724	477,575	143,273
CLASS 4						
Land and Improvements:						
Residential (3.86%)		85,307,988	3,292,943		81,147,212	3,132,295
(0% - 3.474%)		3,309,899	79,794		2,861,211	66,507
Commercial (3.86%)		16,002,004	617,669		15,232,893	587,995
Industrial (3.86%)		5,124,390	197,803		5,131,888	198,089
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		23,062	445		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		4,323,132	129,696		3,887,999	116,641
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		871	26		3,444,621	103,338
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		10,887,574	435,435		9,998,819	399,942
Agricultural Products (4%)		1,246,512	49,861		-	-
Leased and Rental Property (4%)		25,863	1,035		53,102	2,123
CLASS 7						
Tools, Implements and Machinery (8%)		444,959	35,596		467,801	37,428
Independent Telephone (8%)		2,095,328	167,627		1,975,275	158,021
CLASS 8						
Farm Machinery (11%)		7,745,072	851,960		7,247,713	797,257
Mining & Manufacturing Machinery (11%)		3,377,788	371,558		9,567,237	1,052,395
Trucks and Trailers (16%;11%)		816,879	130,699		706,515	77,931
Aircraft (11%)		254,113	27,955		-	-
Other Property (11%)		2,752,434	302,809		4,836,485	532,023
CLASS 9						
Buses and Trucks (13%)		419,652	54,558		500,801	65,104
Furniture and Fixtures (13%)		1,480,653	192,491		1,915,477	249,017
Other Property (13%)		10,029	1,303		1,803	234
CLASS 10						
Broadcasting & Theater Equipment (16%)		53,785	8,605		51,804	8,289
Other Property (16%)		65,397	10,463		57,795	9,247
CLASS 11						
Utilities (12%)		39,860,765	4,783,287		39,464,169	4,735,697
CLASS 12						
Mobile Homes (3.86%)		3,113,216	120,161		3,351,494	129,368
(0% - 3.474%)		74,825	1,878		34,916	836
CLASS 13						
Timber Land (3.84%)	7,603	11,285	439	7,599	10,717	418
CLASS 14						
One Acre Farmsteads (3.088%)		37,583,028	1,160,508		35,631,936	1,100,304
(0%-2.779%)		188,656	3,654		85,350	1,533
CLASS 15						
Railroad Property (10.64%;10.97%)		7,994,403	850,605		4,426,441	485,580
CLASS 16						
Other Property		254,378	28,023		40,390	4,443
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		243,754,163	17,182,920		263,424,682	17,961,502

NOTE: Figures shown are as reported to Department of Revenue by County.

SWEET GRASS COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	28,327	903,875	271,300	28,329	903,814	271,144
Non-Irrigated	19,488	437,064	131,150	19,488	437,064	131,119
Grazing	750,504	2,922,564	876,995	749,019	2,917,059	875,118
Wild Hay	18,883	286,172	85,948	18,773	284,871	85,461
CLASS 4						
Land and Improvements:						
Residential (3.86%)		35,991,711	1,389,220		36,068,727	1,392,247
(0% - 3.474%)		2,153,430	52,745		2,728,239	68,565
Commercial (3.86%)		12,782,572	493,079		12,740,960	491,804
Industrial (3.86%)		32,720	1,263		166,420	6,424
New Manufacturing (1.93% -3.474%)		430,973	8,318		669,842	12,928
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		5,671,208	170,138		5,193,727	155,807
New Industrial Property (3%)		-	-		8,000	240
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		10,735,371	429,395		11,270,181	450,785
Agricultural Products (4%)		13,440	538		-	-
Leased and Rental Property (4%)		14,345	574		5,313	213
CLASS 7						
Tools, Implements and Machinery (8%)		310,028	24,791		275,104	22,015
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		4,360,823	479,689		4,195,200	461,475
Mining & Manufacturing Machinery (11%)		138,578	15,259		274,845	30,234
Trucks and Trailers (16%;11%)		412,530	65,312		296,646	47,463
Aircraft (11%)		237,081	26,079		-	-
Other Property (11%)		1,078,227	118,778		1,226,825	134,952
CLASS 9						
Buses and Trucks (13%)		134,641	17,146		121,390	15,782
Furniture and Fixtures (13%)		792,932	103,089		763,628	99,273
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		50,954	8,153		43,320	6,931
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		6,440,236	772,826		6,954,209	834,508
CLASS 12						
Mobile Homes (3.86%)		1,162,175	44,868		1,119,807	43,231
(0% - 3.474%)		74,939	1,678		127,776	3,620
CLASS 13						
Timber Land (3.84%)	19,048	163,794	6,300	19,070	163,900	6,294
CLASS 14						
One Acre Farmsteads (3.088%)		27,802,753	858,658		28,873,214	891,611
(0%-2.779%)		37,723	2,877		105,118	1,534
CLASS 15						
Railroad Property (10.64%;10.97%)		7,933,864	844,164		4,386,579	481,207
CLASS 16						
Other Property		153,504	16,918		56,957	6,265
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		123,660,227	7,317,248		122,378,735	7,028,250

NOTE: Figures shown are as reported to Department of Revenue by County.

TETON COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,138,504	1,138,504		1,126,044	1,126,044
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	87,937	1,794,052	538,215	88,070	1,795,946	538,784
Non-Irrigated	418,894	12,841,783	3,852,535	419,084	12,847,642	3,854,293
Grazing	516,053	1,907,705	572,311	516,290	1,909,106	572,732
Wild Hay	26,142	425,972	127,792	26,089	425,284	127,585
CLASS 4						
Land and Improvements:						
Residential (3.86%)		50,417,526	1,946,118		50,798,482	1,960,823
(0% - 3.474%)		967,134	22,438		959,336	20,284
Commercial (3.86%)		14,087,827	543,790		13,921,938	537,386
Industrial (3.86%)		6,714,609	259,184		6,677,139	257,737
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		105,356	4,067		105,551	4,074
CLASS 5						
Rural Electric & Telephone Co-op (3%)		8,854,301	265,627		8,591,074	257,730
New Industrial Property (3%)		-	-		12,459	374
Pollution Control and Gasohol (3%)		82,236	13,158		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		11,485,547	459,422		10,824,603	432,982
Agricultural Products (4%)		2,001,785	80,071		-	-
Leased and Rental Property (4%)		30,464	1,219		32,968	1,319
CLASS 7						
Tools, Implements and Machinery (8%)		636,290	50,903		678,090	54,247
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		18,938,761	2,083,264		18,392,257	2,023,148
Mining & Manufacturing Machinery (11%)		5,287,771	581,655		4,131,510	454,466
Trucks and Trailers (16%;11%)		1,798,524	287,735		1,349,848	148,670
Aircraft (11%)		359,800	39,580		-	-
Other Property (11%)		2,263,346	249,029		1,376,011	151,364
CLASS 9						
Buses and Trucks (13%)		480,802	62,425		410,226	53,329
Furniture and Fixtures (13%)		1,226,535	159,450		1,159,694	150,760
Other Property (13%)		-	-		14,542	1,890
CLASS 10						
Broadcasting & Theater Equipment (16%)		19,742	2,746		84,400	13,504
Other Property (16%)		255,389	40,862		229,829	36,773
CLASS 11						
Utilities (12%)		10,197,314	1,223,678		8,813,394	1,057,607
CLASS 12						
Mobile Homes (3.86%)		1,953,909	75,422		1,934,473	74,670
(0% - 3.474%)		42,268	750		43,007	892
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		49,941,415	1,542,191		50,406,894	1,556,565
(0%-2.779%)		15,565	240		42,172	734
CLASS 15						
Railroad Property (10.64%;10.97%)		9,122,111	970,592		5,051,112	554,107
CLASS 16						
Other Property		510,223	56,159		65,001	7,150
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		215,904,566	17,251,132		204,210,032	16,032,023

NOTE: Figures shown are as reported to Department of Revenue by County.

TOOLE COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		12,356,039	12,356,039		12,332,194	12,332,194
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	1,466	3,422	1,027	1,420	33,418	10,025
Non-Irrigated	676,530	15,221,011	4,566,303	673,290	15,228,038	4,568,411
Grazing	399,862	1,710,865	513,260	399,780	1,698,947	509,684
Wild Hay	5,566	112,765	33,830	5,626	113,452	34,036
CLASS 4						
Land and Improvements:						
Residential (3.86%)		43,670,312	1,685,675		43,369,539	1,674,065
(0% - 3.474%)		670,946	15,980		893,560	22,281
Commercial (3.86%)		20,913,753	807,271		19,427,027	749,883
Industrial (3.86%)		3,369,835	130,076		4,823,163	186,174
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		167,702	6,473		157,232	6,069
CLASS 5						
Rural Electric & Telephone Co-op (3%)		7,026,167	210,787		6,828,247	204,852
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		3,959,062	158,360		4,293,797	171,754
Agricultural Products (4%)		5,473,886	218,955		-	-
Leased and Rental Property (4%)		7,856	314		22,927	917
CLASS 7						
Tools, Implements and Machinery (8%)		828,491	66,279		802,446	64,195
Independent Telephone (8%)		9,796	784		-	-
CLASS 8						
Farm Machinery (11%)		17,438,890	1,918,278		16,525,894	1,817,848
Mining & Manufacturing Machinery (11%)		15,167,226	1,668,396		13,376,266	1,471,390
Trucks and Trailers (16%;11%)		2,197,569	351,610		1,676,515	185,024
Aircraft (11%)		805,870	88,648		-	-
Other Property (11%)		2,520,611	277,268		2,241,691	246,586
CLASS 9						
Buses and Trucks (13%)		399,629	51,952		355,216	46,178
Furniture and Fixtures (13%)		2,500,987	325,128		2,525,890	328,366
Other Property (13%)		7,038	915		5,561	723
CLASS 10						
Broadcasting & Theater Equipment (16%)		88,462	14,154		119,165	19,066
Other Property (16%)		2,050,907	328,145		4,233,875	677,420
CLASS 11						
Utilities (12%)		21,542,747	2,585,131		22,154,525	2,658,543
CLASS 12						
Mobile Homes (3.86%)		1,734,070	66,935		1,580,014	60,988
(0% - 3.474%)		19,446	365		14,380	228
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		37,567,678	1,160,090		38,857,213	1,199,910
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		17,343,228	1,845,320		9,771,240	1,071,905
CLASS 16						
Other Property		415,703	45,727		35,314	3,885
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		237,301,969	31,499,475		223,496,746	30,322,600

NOTE: Figures shown are as reported to Department of Revenue by County.

TREASURE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	19,875	906,323	271,912	20,021	913,092	273,928
Non-Irrigated	16,793	345,704	103,725	17,118	351,816	105,545
Grazing	513,532	1,236,346	370,951	514,484	1,236,364	370,909
Wild Hay	456	13,415	4,025	456	13,415	4,025
CLASS 4						
Land and Improvements:						
Residential (3.86%)		4,373,684	168,833		3,526,914	136,145
(0% - 3.474%)		123,589	3,109		67,163	1,738
Commercial (3.86%)		1,238,194	47,794		1,770,206	68,334
Industrial (3.86%)		123,418	4,763		79,132	3,055
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		2,578,307	77,352		2,342,603	70,281
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,649,165	225,939		5,021,238	200,849
Agricultural Products (4%)		198,596	7,943		-	-
Leased and Rental Property (4%)		7,660	306		2,684	107
CLASS 7						
Tools, Implements and Machinery (8%)		185,553	14,846		173,024	13,839
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		3,332,154	366,543		3,311,678	364,284
Mining & Manufacturing Machinery (11%)		15,470	1,701		31,694	3,486
Trucks and Trailers (16%;11%)		438,894	70,225		386,617	42,704
Aircraft (11%)		126,830	13,953		-	-
Other Property (11%)		438,418	48,249		459,296	50,535
CLASS 9						
Buses and Trucks (13%)		102,683	13,349		108,514	14,108
Furniture and Fixtures (13%)		149,191	19,393		130,970	17,023
Other Property (13%)		4,647	604		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		21,631	3,461		17,203	2,752
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		15,654,222	1,878,507		14,757,545	1,770,905
CLASS 12						
Mobile Homes (3.86%)		501,599	19,363		543,616	20,986
(0% - 3.474%)		-	-		15,140	410
CLASS 13						
Timber Land (3.84%)	1,916	7,235	279	1,916	7,235	279
CLASS 14						
One Acre Farmsteads (3.088%)		6,297,640	194,452		6,213,217	191,867
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		11,265,426	1,198,642		6,242,394	684,791
CLASS 16						
Other Property		84,291	9,283		14,547	1,600
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		55,420,285	5,139,502		47,737,317	4,414,485

NOTE: Figures shown are as reported to Department of Revenue by County.

VALLEY COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	1987 TAXABLE	QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		2,752,612	2,752,612		3,082,909	3,082,909
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	43,372	1,429,196	428,782	43,247	1,430,710	429,213
Non-Irrigated	648,776	11,520,496	3,456,247	640,804	11,491,360	3,447,408
Grazing	712,470	2,772,331	831,827	720,658	2,792,375	837,713
Wild Hay	8,668	107,618	32,292	8,692	106,591	31,984
CLASS 4						
Land and Improvements:						
Residential (3.86%)		82,672,048	3,191,098		72,110,805	2,783,479
(0% - 3.474%)		1,388,242	32,879		1,423,380	34,281
Commercial (3.86%)		36,848,673	1,422,347		32,144,882	1,240,773
Industrial (3.86%)		3,592,034	138,655		2,647,544	102,197
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		255,794	4,937		205,535	3,966
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		439,283	16,957		314,110	12,125
CLASS 5						
Rural Electric & Telephone Co-op (3%)		9,990,100	299,707		8,291,796	248,755
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		14,558,031	582,247		15,133,105	605,310
Agricultural Products (4%)		5,568,434	222,756		-	-
Leased and Rental Property (4%)		43,582	1,743		10,815	433
CLASS 7						
Tools, Implements and Machinery (8%)		943,208	75,473		818,076	65,446
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		19,837,248	2,182,100		18,572,218	2,042,940
Mining & Manufacturing Machinery (11%)		5,717,486	628,924		4,828,367	531,124
Trucks and Trailers (16%;11%)		1,559,255	249,480		1,198,679	132,213
Aircraft (11%)		892,590	98,185		-	-
Other Property (11%)		1,859,813	204,600		2,168,426	238,531
CLASS 9						
Buses and Trucks (13%)		343,798	44,693		339,500	44,133
Furniture and Fixtures (13%)		2,955,269	384,108		2,379,393	309,314
Other Property (13%)		3,323	432		4,693	611
CLASS 10						
Broadcasting & Theater Equipment (16%)		118,263	18,923		105,377	16,860
Other Property (16%)		370,204	59,231		383,343	61,333
CLASS 11						
Utilities (12%)		96,074,674	11,528,956		90,681,594	10,881,795
CLASS 12						
Mobile Homes (3.86%)		3,267,291	126,112		2,851,106	110,045
(0% - 3.474%)		66,947	2,084		67,247	1,820
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		43,822,707	1,353,311		37,768,803	1,166,301
(0%-2.779%)		166,277	4,423		221,577	4,975
CLASS 15						
Railroad Property (10.64%;10.97%)		21,238,571	2,259,785		11,509,739	1,262,620
CLASS 16						
Other Property		993,397	109,314		34,372	3,782
CLASS 17						
Airline Property(12%)		187,137	22,456		92,347	11,082
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		374,355,932	32,767,676		325,210,774	29,745,471

NOTE: Figures shown are as reported to Department of Revenue by County.

WHEATLAND COUNTY

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	15,835	402,722	120,819	15,836	402,717	120,815
Non-Irrigated	93,568	1,676,790	503,042	95,287	1,717,692	515,312
Grazing	628,039	1,970,162	591,054	626,277	1,967,236	590,175
Wild Hay	20,909	312,477	93,745	20,908	312,488	93,747
CLASS 4						
Land and Improvements:						
Residential (3.86%)		14,038,073	541,883		14,083,150	543,612
(0% - 3.474%)		404,366	10,138		420,632	10,334
Commercial (3.86%)		4,363,838	168,437		4,424,168	170,766
Industrial (3.86%)		767,508	29,626		767,508	29,626
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		769,652	23,091		721,822	21,656
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		7,723,068	308,911		7,721,874	308,879
Agricultural Products (4%)		98,298	3,932		-	-
Leased and Rental Property (4%)		4,418	177		140	6
CLASS 7						
Tools, Implements and Machinery (8%)		152,060	12,166		152,479	12,200
Independent Telephone (8%)		-	-		2,835	227
CLASS 8						
Farm Machinery (11%)		3,711,384	408,254		3,663,353	402,963
Mining & Manufacturing Machinery (11%)		388,754	42,763		512,330	56,357
Trucks and Trailers (16%;11%)		392,379	62,447		288,678	31,834
Aircraft (11%)		56,702	6,239		-	-
Other Property (11%)		1,025,992	112,883		451,040	49,622
CLASS 9						
Buses and Trucks (13%)		148,664	19,326		137,676	17,896
Furniture and Fixtures (13%)		358,808	46,647		372,643	48,442
Other Property (13%)		8,942	1,163		12,007	1,561
CLASS 10						
Broadcasting & Theater Equipment (16%)		34,720	5,555		15,237	2,437
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		29,796,497	3,575,581		28,666,676	3,440,000
CLASS 12						
Mobile Homes (3.86%)		281,798	10,878		288,556	11,140
(0% - 3.474%)		3,213	50		8,316	208
CLASS 13						
Timber Land (3.84%)	2,417	32,206	1,236	2,422	32,206	1,236
CLASS 14						
One Acre Farmsteads (3.088%)		11,835,025	365,403		11,983,624	370,051
(0%-2.779%)		19,217	297		19,217	264
CLASS 15						
Railroad Property (10.64%;10.97%)		4,291,336	456,598		2,413,792	264,792
CLASS 16						
Other Property		134,775	14,838		19,249	2,122
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		85,203,844	7,537,179		81,579,341	7,118,280

NOTE: Figures shown are as reported to Department of Revenue by County.

WIBAUX COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		9,184,647	9,184,647		12,222,212	12,222,212
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	-	-	-	-	-	-
Non-Irrigated	129,011	2,424,850	727,547	125,777	2,414,232	724,270
Grazing	360,953	1,235,484	370,693	365,624	1,249,981	374,994
Wild Hay	10,776	136,846	41,059	11,652	148,180	44,459
CLASS 4						
Land and Improvements:						
Residential (3.86%)		7,463,803	288,250		6,803,239	262,615
(0% - 3.474%)		231,181	5,475		111,832	2,694
Commercial (3.86%)		1,733,524	66,917		1,395,951	53,891
Industrial (3.86%)		1,524,658	58,853		1,264,594	48,813
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,253,459	37,610		1,261,796	37,861
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (3% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		4,455,981	178,316		4,223,427	168,952
Agricultural Products (4%)		1,177,985	47,132		-	-
Leased and Rental Property (4%)		7,600	304		-	-
CLASS 7						
Tools, Implements and Machinery (8%)		205,557	16,442		199,367	15,949
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		5,629,951	619,305		5,487,624	603,635
Mining & Manufacturing Machinery (11%)		6,118,820	673,070		5,821,656	640,380
Trucks and Trailers (16%;11%)		272,314	43,532		197,593	21,879
Aircraft (11%)		55,000	6,051		-	-
Other Property (11%)		1,048,998	117,452		445,565	49,049
CLASS 9						
Buses and Trucks (13%)		71,397	9,311		84,025	10,924
Furniture and Fixtures (13%)		329,479	42,840		312,631	40,647
Other Property (13%)		1,763	230		25	3
CLASS 10						
Broadcasting & Theater Equipment (16%)		86,895	13,903		74,196	11,871
Other Property (16%)		1,315,110	210,416		1,163,386	186,142
CLASS 11						
Utilities (12%)		5,769,711	692,364		5,393,421	647,211
CLASS 12						
Mobile Homes (3.86%)		834,093	32,200		677,029	26,134
(0% - 3.474%)		3,711	86		-	-
CLASS 13						
Timber Land (3.84%)	-	-	-	-	-	-
CLASS 14						
One Acre Farmsteads (3.088%)		10,696,187	330,275		9,298,102	287,126
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		3,566,359	379,460		1,971,707	216,296
CLASS 16						
Other Property		41,537	4,551		26,860	2,964
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		66,876,900	14,198,291		62,248,631	16,700,971

NOTE: Figures shown are as reported to Department of Revenue by County.

YELLOWSTONE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		2,917,967	2,917,967		1,120,446	1,120,446
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	80,564	4,010,194	1,203,277	81,316	4,071,050	1,221,315
Non-Irrigated	209,580	5,114,293	1,534,397	213,087	5,188,140	1,556,442
Grazing	998,274	2,863,214	859,315	995,898	2,846,807	854,042
Wild Hay	4,703	84,230	25,275	4,723	84,853	25,461
CLASS 4						
Land and Improvements:						
Residential (3.86%)		2,114,031,159	81,600,726		1,994,132,729	76,973,524
(0% - 3.474%)		38,503,989	909,059		38,840,756	892,320
Commercial (3.86%)		1,246,925,043	48,131,400		1,184,829,910	45,734,428
Industrial (3.86%)		89,832,659	3,467,547		80,517,974	3,107,997
New Manufacturing (1.93% -3.474%)		-	-		288,821	10,034
Golf Courses (1.93%)		11,719,807	226,190		10,944,597	211,228
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		16,317,229	489,700		15,952,377	478,567
New Industrial Property (3%)		300,300	9,009		-	-
Pollution Control and Gasohol (3%)		2,043,222	61,297		7,092,653	212,781
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		18,164,967	726,460		12,159,931	486,402
Agricultural Products (4%)		948,976	37,962		-	-
Leased and Rental Property (4%)		900,115	36,004		872,019	34,880
CLASS 7						
Tools, Implements and Machinery (8%)		12,142,790	971,430		10,895,203	871,616
Independent Telephone (8%)		2,139,885	171,191		1,993,292	159,464
CLASS 8						
Farm Machinery (11%)		16,952,484	1,864,781		15,761,071	1,733,710
Mining & Manufacturing Machinery (11%)		164,317,135	18,074,889		160,006,982	17,600,772
Trucks and Trailers (16%;11%)		8,037,923	1,286,067		5,622,668	619,827
Aircraft (11%)		7,387,879	812,686		-	-
Other Property (11%)		38,526,441	4,239,042		39,308,150	4,323,895
CLASS 9						
Buses and Trucks (13%)		4,164,279	541,356		3,438,017	446,941
Furniture and Fixtures (13%)		61,636,411	8,012,777		63,814,952	8,295,944
Other Property (13%)		57,780	7,513		57,528	7,480
CLASS 10						
Broadcasting & Theater Equipment (16%)		2,813,834	450,213		3,039,297	486,287
Other Property (16%)		65,592	10,496		28,664	4,586
CLASS 11						
Utilities (12%)		280,104,744	33,612,576		266,776,171	32,013,141
CLASS 12						
Mobile Homes (3.86%)		53,074,430	2,048,641		49,682,983	1,917,763
(0% - 3.474%)		1,360,090	31,176		1,470,436	33,904
CLASS 13						
Timber Land (3.84%)	14,027	162,421	6,325	14,058	163,791	6,284
CLASS 14						
One Acre Farmsteads (3.088%)		70,999,398	2,192,468		67,595,827	2,087,359
(0%-2.779%)		221,260	4,921		411,512	8,230
CLASS 15						
Railroad Property (10.64%;10.97%)		82,772,010	8,806,943		46,612,809	5,113,427
CLASS 16						
Other Property		3,914,467	430,638		2,054,859	226,034
CLASS 17						
Airline Property(12%)		15,950,706	1,914,085		13,615,046	1,633,807
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		52,032	1,041		1,209,327	24,184
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		4,381,531,355	227,726,840		4,112,501,648	210,534,522

NOTE: Figures shown are as reported to Department of Revenue by County.

STATEWIDE

1988 PROPERTY CLASSES	1987 QUANTITY	1987 MARKET	1987 TAXABLE	1988 QUANTITY	1988 MARKET	1988 TAXABLE
CLASS 1						
Net Proceeds		251,906,343	251,906,343		279,816,735	279,816,735
CLASS 2						
Gross Proceeds		395,105,815	131,365,358		535,393,305	130,497,841
CLASS 3						
Agricultural Land: (30%)						
Irrigated	1,465,390	45,972,593	13,793,300	1,463,388	45,914,284	13,774,339
Non-Irrigated	12,255,980	278,071,937	83,423,801	12,252,219	277,980,536	83,394,245
Grazing	36,136,582	128,080,675	38,431,920	36,082,326	127,914,881	38,374,487
Wild Hay	1,071,127	18,457,233	5,538,068	1,080,010	18,455,647	5,536,827
CLASS 4						
Land and Improvements:						
Residential (3.86%)		10,192,177,068	393,427,586		9,977,316,046	385,124,446
(0% - 3.474%)		229,783,781	5,333,003		224,747,542	5,088,305
Commercial (3.86%)		4,444,972,873	171,575,839		4,364,874,344	168,484,158
Industrial (3.86%)		692,989,086	26,749,804		661,648,194	25,539,641
New Manufacturing (1.93% -3.474%)		2,852,523	55,054		3,257,270	67,325
Golf Courses (1.93%)		31,996,292	630,219		33,209,465	640,945
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		7,886,651	233,756		3,271,813	70,004
Improvements on Disparately Owned Ag. or Timber Land (3.86%)		20,358,683	785,832		19,926,441	769,151
CLASS 5						
Rural Electric & Telephone Co-op (3%)		324,733,212	9,742,121		321,230,581	9,636,946
New Industrial Property (3%)		75,815,454	2,280,030		110,693,623	3,320,809
Pollution Control and Gasohol (3%)		433,572,205	13,050,418		470,012,471	14,100,375
Research and Development (0% -3%)		-	-		1,207,967	36,239
CLASS 6						
Livestock (4%)		556,744,258	22,266,816		550,042,679	22,001,578
Agricultural Products (4%)		88,728,453	3,549,190		-	-
Leased and Rental Property (4%)		4,406,617	176,266		5,008,614	200,346
CLASS 7						
Tools, Implements and Machinery (8%)		55,118,577	4,407,096		54,703,020	4,376,231
Independent Telephone (8%)		9,424,581	753,967		8,667,734	693,420
CLASS 8						
Farm Machinery (11%)		528,565,945	58,142,430		502,316,395	55,254,775
Mining & Manufacturing Machinery (11%)		843,695,953	92,806,421		796,137,691	87,575,185
Trucks and Trailers (16%;11%)		89,425,659	14,307,052		69,262,987	7,805,008
Aircraft (11%)		34,390,406	3,783,131		-	-
Other Property (11%)		332,394,305	36,568,191		346,136,795	38,075,331
CLASS 9						
Buses and Trucks (13%)		32,106,286	4,172,268		30,375,995	3,948,921
Furniture and Fixtures (13%)		317,227,274	41,240,345		317,540,313	41,280,363
Other Property (13%)		1,091,101	141,845		1,419,480	184,541
CLASS 10						
Broadcasting & Theater Equipment (16%)		16,502,433	2,639,977		18,634,153	2,981,460
Other Property (16%)		62,087,552	9,933,989		61,823,031	9,891,690
CLASS 11						
Utilities (12%)		3,310,167,367	397,108,288		3,153,338,528	378,400,611
CLASS 12						
Mobile Homes (3.86%)		401,189,384	15,479,081		394,243,839	15,217,828
(0% - 3.474%)		11,877,426	271,505		12,308,821	274,025
CLASS 13						
Timber Land (3.84%)	3,547,740	168,707,142	6,478,402	3,554,457	168,975,255	6,488,624
CLASS 14						
One Acre Farmsteads (3.088%)		1,824,716,580	56,350,476		1,785,354,680	55,131,693
(0%-2.779%)		8,203,067	164,910		10,930,424	158,486
CLASS 15						
Railroad Property (10.64%;10.97%)		665,896,183	70,851,489		376,586,345	41,311,729
CLASS 16						
Other Property		49,019,442	5,262,856		11,336,826	1,247,115
CLASS 17						
Airline Property(12%)		45,948,497	5,513,820		50,691,943	6,083,033
CLASS 18						
Eligible Mining Claims (30%)		19,840	2,687		29,334	8,805
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		2,479,601	49,593		4,308,719	86,180
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		27,034,866,353	2,000,744,543		26,207,044,746	1,942,949,796

NOTE: Figures shown are as reported to Department of Revenue by County.

TAXABLE VALUES OF CITIES AND TOWNS

	1987	1988
Alberton	$ 169,294	$ 164,251
Anaconda	4,396,558	4,326,286
Bainville	211,171	176,781
Baker	1,966,963	1,728,228
Bear Creek	35,979	52,653
Belgrade	2,805,895	2,741,436
Belt	329,524	359,230
Big Sandy	671,851	676,282
Big Timber	1,741,664	1,742,187
Billings	130,424,574	123,083,321
Boulder	672,833	662,566
Bozeman	23,712,379	23,605,800
Bridger	627,581	596,645
Broadus	715,419	620,440
Broadview	157,122	141,977
Brockton	84,162	72,765
Browning	367,214	419,178
Butte	0	0
Cascade	505,486	492,954
Chester	686,215	821,631
Chinook	1,308,640	1,258,462
Choteau	1,681,672	1,505,039
Circle	918,475	769,122
Clyde Park	207,949	204,991
Columbia Falls	3,339,147	3,715,617
Columbus	1,753,412	1,862,623
Conrad	2,819,407	2,505,765
Culbertson	710,543	617,730
Cut Bank	3,526,890	3,424,164
Darby	493,861	481,659
Deer Lodge	2,547,304	2,605,088
Denton	279,900	271,706
Dillon	3,437,910	3,398,511
Dodson	106,223	89,671
Drummond	291,757	281,786
Dutton	309,161	307,034
East Helena	3,475,494	3,288,468
Ekalaka	307,519	263,378
Ennis	924,231	963,958
Eureka	841,197	821,185
Fairfield	630,466	629,217
Fairview	749,881	669,782
Flaxville	93,328	80,417
Forsyth	2,415,426	2,091,276
Fort Benton	1,469,585	1,446,141
Fort Peck	92,274	140,343
Froid	219,263	194,611
Fromberg	331,230	306,605
Geraldine	273,575	284,360
Glasgow	3,984,250	3,545,623
Glendive	7,411,992	6,640,999
Grass Range	68,016	71,343
Great Falls	54,497,969	53,307,790
Hamilton	3,831,158	3,863,271
Hardin	3,188,134	2,765,970
Harlem	684,760	659,647
Harlowton	765,086	761,634
Havre	9,413,237	9,154,014
Helena	34,544,320	35,035,491
Hingham	200,852	200,781
Hobson	184,961	120,983
Hot Springs	299,753	274,579
Hysham	262,105	240,288
Ismay	33,498	27,802
Joliet	$ 482,930	$ 437,420
Jordan	345,095	301,935
Judith Gap	98,409	94,837
Kalispell	17,394,331	17,867,419
Kevin	92,949	89,184
Laurel	5,940,473	5,430,218
Lavina	126,894	136,576
Lewistown	4,959,899	4,872,051
Libby	3,219,984	3,066,899
Lima	175,395	162,767
Livingston	7,917,460	7,606,284
Lodge Grass	191,574	163,819
Malta	2,526,832	2,208,165
Manhattan	910,803	879,433
Medicine Lake	262,760	224,973
Melstone	146,507	111,043
Miles City	8,239,133	7,110,391
Missoula	47,170,823	45,980,257
Moore	204,420	189,469
Nashua	306,987	252,061
Neihart	188,151	142,617
Opheim	143,872	118,797
Outlook	84,925	74,497
Phillipsburg	599,189	588,628
Pinesdale	140,368	133,403
Plains	869,274	921,503
Plentywood	2,440,182	2,101,265
Plevna	99,667	86,837
Polson	3,307,304	3,370,014
Poplar	602,593	543,721
Red Lodge	2,540,722	2,383,079
Rexford	59,732	57,261
Richey	248,260	217,943
Ronan	1,354,930	1,363,588
Roundup	1,686,622	1,543,212
Ryegate	200,428	194,653
Saco	189,580	166,169
Scobey	1,233,663	1,070,439
Shelby	2,581,955	2,566,992
Sheridan	496,907	371,689
Sidney	5,943,801	5,071,532
Stanford	400,168	331,519
Stevensville	1,106,252	1,112,959
St. Ignatius	328,071	325,873
Sunburst	301,903	284,701
Superior	836,511	788,574
Terry	648,097	548,050
Thompson Falls	1,101,048	1,029,412
Three Forks	1,008,408	961,385
Townsend	1,455,818	1,414,128
Troy	731,461	670,878
Twin Bridges	641,415	639,397
Valier	531,390	532,221
Virginia City	210,210	213,378
Walkerville	219,258	229,270
Westby	135,441	136,436
West Yellowstone	1,725,120	1,748,398
Whitefish	5,936,120	6,130,398
Whitehall	846,692	824,889
White Sulphur Springs	807,973	773,185
Wibaux	529,844	463,468
Winifred	89,203	88,211
Winnett	97,333	94,229
Wolf Point	2,238,141	1,973,638
Total	$ 472,342,927	$ 455,231,172

PUBLIC UTILITY ASSESSMENTS BY STATE DEPARTMENT OF REVENUE — 1987 AND 1988

COMPANY	1987 ASSESSMENT IN MONTANA	1987 SITUS PROPERTY	1987 APPORTIONED ON MILEAGE BASIS	1988 ASSESSMENT IN MONTANA	1988 SITUS PROPERTY	1988 APPORTIONED ON MILEAGE BASIS
RAILROADS						
Burlington Northern	$ 657,103,016	$ 103,104,526	$ 553,998,490	$ 366,801,769	$ 60,407,141	$ 306,394,628
Butte Anaconda/MWRR	442,060	312,090	129,970	0	0	0
Central Montana Rail	229,972	163,713	66,259	780,133	229,512	550,621
Montana Western Railway	0	0	0	1,357,542	50,982	1,306,560
Rarus Railway	693,897	6,519	687,378	327,172	137,077	190,095
Soo Line	11,531,942	508,067	11,023,875	484,577	4,552	480,025
Union Pacific	1,309,291	29,993	1,279,298	6,775,799	298,655	6,477,144
TOTAL	$ 671,310,178	$ 104,124,908	$ 567,185,270	$ 376,526,992	$ 61,127,919	$ 315,399,073
POWER & LIGHT						
Black Hills Power	$ 2,445,816	$ 735,100	$ 1,710,716	$ 2,203,877	$ 655,391	$ 1,548,486
Idaho Power	1,939,450	498,813	1,440,637	1,714,112	414,220	1,299,892
Montana Dakota Utilities	64,101,387	61,168,195	2,933,192	60,617,197	57,702,949	2,914,248
Montana Power Company	1,121,298,193	955,641,291	165,656,902	1,127,419,861	946,666,748	180,753,113
Pacific Power & Light	182,403,355	148,496,640	33,906,715	178,792,426	146,564,155	32,228,271
Portland General Electric	362,138,022	305,838,124	56,299,898	340,763,606	289,633,658	51,129,948
Puget Sound Power & Light	602,914,983	486,626,631	116,288,352	549,727,090	458,397,729	91,329,361
Washington Water & Power	350,220,075	273,713,950	76,506,125	346,629,580	265,383,326	81,246,254
TOTAL	$ 2,687,461,281	$ 2,232,718,744	$ 454,742,537	$ 2,607,867,749	$ 2,165,418,176	$ 442,449,573
TELEGRAPH LINES						
Western Union	$ 382,265	$ 382,265	$ 0	$ 302,244	$ 302,244	$ 0
TELEPHONE LINES						
AT&T of the Mtn. States	28,351,998	28,351,998	0	61,802,002	61,802,002	0
American Tel & Tel	32,975,506	32,975,506	0	0	0	0
General Tel of the NW	8,815,596	5,344,800	3,470,796	8,110,451	4,323,111	3,787,340
Hot Springs Tel	115,295	72,195	43,100	111,855	81,638	30,217
Intermountain Microwave/TCI Microwav	699,523	699,523	0	764,103	764,103	0
Mtn. States Tel & Tel	438,437,538	219,035,485	219,402,053	404,166,339	204,798,764	199,367,575
Northwestern Tel Systems	37,282,531	3,326,920	33,955,611	38,739,035	20,356,579	18,382,456
Project Telephone	5,188,715	2,207,586	2,981,129	4,857,117	2,099,801	2,757,316
Southern Montana Tel.	3,148,006	323,449	2,824,557	2,857,632	1,478,404	1,379,228
Western Telecom	3,602,699	3,602,699	0	3,925,652	3,925,652	0
TOTAL	$ 558,617,407	$ 295,940,161	$ 262,677,246	$ 525,334,186	$ 299,630,054	$ 225,704,132
PIPELINES						
Belle Fourche Pipeline	$ 5,039,507	$ 80,352	$ 4,959,155	$ 4,480,903	$ 74,531	$ 4,406,372
Butte Pipeline	8,660,636	3,489,815	5,170,821	8,327,869	3,023,658	5,304,211
Cenex - Big Sky	283,114	80,691	202,423	242,630	60,557	182,073
Cenex - Santa Rita	7,262,359	1,816,394	5,445,965	8,780,089	2,427,592	6,352,497
Cenex - Sweetgrass	1,225,752	612,876	612,876	1,231,215	636,687	594,528
Cenex-Products Pipeline	0	0	0	6,591,383	1,385,834	5,205,549
Conoco Pipeline	0	0	0	27,910,088	5,909,391	22,000,697
Continental Pipeline	27,103,026	4,389,050	22,713,976	0	0	0
Exxon Pipeline	2,618,686	1,576,790	1,041,896	2,175,143	1,348,302	826,841
Farmers Union Central Exch.	7,503,811	1,500,705	6,003,106	0	0	0
Kansas-Nebraska	9,682,151	2,159,952	7,522,199	8,292,501	1,915,397	6,377,104
Montana Refining	1,560,000	153,489	1,406,511	1,559,999	198,550	1,361,449
Northern Border	208,546,159	6,678,019	201,862,140	194,087,040	5,866,014	188,221,026
Northern Natural	17,913,163	4,568,230	13,344,933	16,583,126	3,697,121	12,886,005
The Permian Corp.	3,170,388	275,140	2,895,248	3,609,877	405,801	3,204,076
Texaco Pipeline - Mondak Sys	0	0	0	9,732,059	2,940,567	6,791,492
Wascana Pipeline	635,860	65,960	569,900	0	0	0
Wesco - Bell Creek	526,666	77,332	449,334	0	0	0
Wesco - Fairview	3,584,326	759,881	2,824,445	0	0	0
Wesco - Little Missouri	2,035,850	121,796	1,914,054	0	0	0
Wesco - Poplar	2,824,120	1,831,416	992,704	0	0	0
Williston Basin Interstate Pipeline	44,196,596	21,532,347	22,664,249	52,103,202	26,749,491	25,353,711
Yellowstone Pipeline	17,741,101	2,982,659	14,758,442	19,397,418	3,504,147	15,893,271
TOTAL	$ 372,107,271	$ 54,752,894	$ 317,354,377	$ 365,104,542	$ 60,143,640	$ 304,960,902

PUBLIC UTILITY ASSESSMENTS BY STATE DEPARTMENT OF REVENUE — 1987 AND 1988

COMPANY	1987 ASSESSMENT IN MONTANA	1987 SITUS PROPERTY	1987 APPORTIONED ON MILEAGE BASIS	1988 ASSESSMENT IN MONTANA	1988 SITUS PROPERTY	1988 APPORTIONED ON MILEAGE BASIS
AIRLINES						
Ameriflight	$ 0	$ 0	$ 0	$ 544,763	$ 4,521	$ 540,242
Big Sky Airlines	3,976,440	248,617	3,727,823	3,504,700	1,009,030	2,495,670
California Air Charter	243,621	5,216	238,405	0	0	0
Continental Airlines	5,782,501	141,920	5,640,581	6,154,711	275,691	5,879,020
Delta Airlines	0	0	0	19,233,787	794,117	18,439,670
Federal Express	1,191,656	248,280	943,376	2,332,209	354,808	1,977,401
Great American Airways	56,810	56,810	0	46,206	46,206	0
Horizon Airlines	79,858	1,141	78,717	3,923,648	37,118	3,886,530
Northwest	9,515,854	1,010,165	8,505,689	6,630,490	871,389	5,759,101
Sky West Airlines	146,066	2,425	143,641	284,615	2,047	282,568
Time Air	0	0	0	41,510	41,510	0
United Airlines	4,114,406	512,561	3,601,845	4,300,865	783,802	3,517,063
United Parcel Service	748,057	748,057	0	3,430,243	0	3,430,243
Western Airlines	17,284,698	877,642	16,407,056	0	0	0
TOTAL	$ 43,139,967	$ 3,852,834	$ 39,287,133	$ 50,427,747	$ 4,220,239	$ 46,207,508
TELEPHONE COOPERATIVES						
Blackfoot Telephone	$ 11,050,306	$ 4,680,799	$ 6,369,507	$ 11,151,174	$ 5,288,805	$ 5,862,369
Mid-Rivers Telephone	19,108,980	10,939,255	8,169,725	19,419,733	11,883,875	7,535,858
Nemont Telephone	8,294,070	3,376,915	4,917,155	7,566,754	3,105,719	4,461,035
Northern Telephone	2,877,558	1,472,998	1,404,560	2,999,533	1,481,327	1,518,206
Range Telephone	11,444,841	4,836,310	6,608,531	10,837,235	5,604,031	5,233,204
Reservation Telephone	66,051	0	66,051	66,051	0	66,051
Three Rivers Telephone	20,509,371	2,993,666	17,515,705	18,270,433	7,776,613	10,493,820
Triangle Telephone	23,374,915	9,425,120	13,949,795	22,118,704	9,357,746	12,760,958
Valley Rural Telephone	2,493,147	1,290,920	1,202,227	2,344,358	1,230,338	1,114,020
West River Telephone	94,217	0	94,217	129,047	0	129,047
TOTAL	$ 99,313,456	$ 39,015,983	$ 60,297,473	$ 94,903,022	$ 45,728,454	$ 49,174,568
ELECTRIC COOPERATIVES						
Beartooth Electric	$ 6,150,736	$ 1,394,574	$ 4,756,162	$ 5,582,649	$ 1,867,626	$ 3,715,023
Big Horn County Electric	7,588,348	1,047,946	6,540,402	7,401,424	2,594,952	4,806,472
Big Horn Rural Electric	181,605	4,991	176,614	177,801	6,998	170,803
Big Flat Electric	7,183,524	1,103,395	6,080,129	7,186,529	2,305,564	4,880,965
Fall River Electric	2,658,650	300,782	2,357,868	2,697,254	1,403,669	1,293,585
Fergus Electric	11,672,754	2,176,657	9,496,097	11,326,869	2,366,656	8,960,213
Flathead Electric	15,297,640	3,764,504	11,533,136	14,597,397	3,067,490	11,529,907
Glacier Electric	10,100,131	2,116,599	7,983,532	11,375,379	3,312,622	8,062,757
Goldenwest Electric	1,752,197	232,305	1,519,892	1,711,359	381,229	1,330,130
Grand Electric	13,760	176	13,584	12,521	1,146	11,375
Hill County Electric	12,494,012	2,949,785	9,544,227	12,093,070	3,129,656	8,963,414
Lincoln Electric	6,689,617	3,040,240	3,649,377	6,654,138	3,106,817	3,547,321
Lower Yellowstone Electric	11,876,673	3,133,903	8,742,770	12,050,642	5,743,192	6,307,450
Marias River Electric	4,523,423	863,895	3,659,528	4,392,094	2,034,604	2,357,490
McCone Electric	7,236,201	713,078	6,523,123	7,260,095	2,485,328	4,774,767
McKenzie Electric	123,055	2,300	120,755	110,344	1,746	108,598
Mid-Yellowstone Electric	3,213,199	1,025,805	2,187,394	3,052,909	1,530,542	1,522,367
Missoula Electric	15,638,498	5,807,287	9,831,211	15,266,015	5,947,109	9,318,906
Northern Electric	6,363,489	1,811,558	4,551,931	6,315,115	2,385,127	3,929,988
Northern Lights	7,509,275	397,070	7,112,205	7,825,971	2,172,990	5,652,981
Park Electric	6,472,664	571,991	5,900,673	6,677,678	596,955	6,080,723
Sheridan Electric	6,405,982	1,137,239	5,268,743	5,899,445	2,081,235	3,818,210
Sheridan-Johnson Electric	109,459	1,188	108,271	107,406	1,166	106,240
Southeast Electric	2,376,224	458,530	1,917,694	1,786,102	405,997	1,380,105
Sun River Electric	11,764,981	1,558,956	10,206,025	11,345,790	1,741,694	9,604,096
Tongue River Electric	10,847,825	1,409,130	9,438,695	10,754,054	1,156,804	9,597,250
Tri County Electric	51,951	3,740	48,211	49,544	3,604	45,940
Valley Electric	2,922,032	705,708	2,216,324	2,771,807	1,292,925	1,478,882
Vigilante Electric	12,571,036	2,312,498	10,258,538	13,039,906	4,440,478	8,599,428
Yellowstone Valley Electric	16,267,444	4,267,224	12,000,220	15,660,976	4,061,095	11,599,881
TOTAL	$ 208,056,385	$ 44,313,054	$ 163,743,331	$ 205,182,283	$ 61,627,016	$ 143,555,267
TOTAL - STATE	$ 4,640,388,210	$ 2,775,100,843	$ 1,865,287,367	$ 4,225,648,765	$ 2,698,197,742	$ 1,527,451,023

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
BEAVERHEAD				
American Tel & Tel	$ 971,717	$ 116,606	$ 1,019,357	$ 122,322
Idaho Power Co.	1,939,450	232,733	1,714,112	205,693
Montana Power Co.	5,489,411	658,731	5,473,004	656,763
Mtn. States Tel & Tel Co.	4,637,741	556,528	4,186,009	502,322
Southern Montana Tel Co.	2,606,403	208,512	2,403,285	192,267
Union Pacific (OR Short Line)	7,903,762	840,962	4,644,624	509,514
Vigilante Electric Co-op	6,731,645	201,949	7,057,366	211,727
Western TeleCommunications	285,098	34,212	302,738	36,329
Western Union	718	86	1,353	162
TOTAL	$ 30,565,945	$ 2,850,319	$ 26,801,848	$ 2,437,099
BIG HORN				
American Tel & Tel	$ 789,200	$ 94,704	$ 929,163	$ 111,499
Big Horn County Elec. Co-op	7,588,348	227,648	7,401,424	222,045
Big Horn Rural Elec. Co.	31,217	937	30,190	906
Burlington Northern	13,808,225	1,469,196	7,695,188	844,163
Conoco Pipe Line Co.	0	0	1,184,019	142,082
Continental Pipeline Co.	1,213,277	145,593	0	0
Mid-Rivers Tel. Co-op	7,073	212	6,426	192
Mid-Yellowstone Elec. Co-op	89,042	2,671	76,333	2,290
Montana Dakota Utilities	355,056	42,605	328,694	39,442
Montana Power Co.	7,151,706	858,205	7,144,771	857,375
Mtn. States Tel & Tel	5,067,876	608,144	4,625,489	555,058
Pacific Power & Light	5,160,943	619,312	5,669,710	680,366
Portland General Electric	2,278,324	273,398	2,141,771	257,013
Project Telephone Co.	7,468	597	6,828	546
Puget Sound Power & Light	3,947,589	473,710	3,483,462	418,015
Range Telephone Co-op	1,348,746	40,462	1,186,586	35,597
Sheridan-Johnson Rural Elec.	109,459	3,285	107,406	3,222
Tongue River Elec. Co-op	453,290	13,598	437,504	13,125
Washington Water Power	2,330,121	279,615	2,240,817	268,898
Western Union Telegraph	1,161	139	3,086	370
Williston Basin Interstate Pipeline	2,577,271	309,269	2,981,296	357,755
Yellowstone Valley Elec. Co-op	612,819	18,384	590,166	17,704
TOTAL	$ 54,928,211	$ 5,481,684	$ 48,270,329	$ 4,827,663
BLAINE				
Big Flat Electric Co-op	$ 2,588,265	$ 77,649	$ 2,664,064	$ 79,921
Burlington Northern	13,741,143	1,462,058	7,597,481	833,443
Hill County Electric Co-op	1,848,699	55,461	1,824,558	54,737
Montana Power Company	8,609,994	1,033,198	8,907,998	1,068,956
Mtn. States Tel & Tel	1,359,830	163,179	1,238,011	148,563
Northern Natural Gas	11,235,572	1,348,270	10,228,717	1,227,447
Triange Tel Co-op Assn.	4,015,443	120,462	3,855,039	115,650
TOTAL	$ 43,398,946	$ 4,260,277	$ 36,315,868	$ 3,528,717

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
BROADWATER				
American Tel & Tel	$ 1,067,304	$ 128,076	$ 1,141,213	$ 136,946
Burlington Northern	8,841,912	940,779	4,897,066	537,209
Montana Power Co.	7,053,455	846,412	6,787,406	814,487
Mtn. States Tel & Tel	2,510,660	301,279	2,318,809	278,256
Pacific Power & Light	2,100,569	252,067	2,012,443	241,494
Portland General Electric	4,139,402	496,728	3,863,058	463,568
Puget Sound Power & Light	8,306,237	996,747	7,382,796	885,936
Vigilante Elec. Co-op Inc.	2,022,985	60,694	1,953,984	58,620
Washington Water Power Co.	3,846,548	461,585	3,656,771	438,812
Yellowstone Pipe Line Co.	1,332,689	159,923	1,435,160	172,220
TOTAL	$ 41,221,761	$ 4,644,290	$ 35,448,706	$ 4,027,548
CARBON				
Beartooth Elec. Co-op, Inc.	$ 3,404,986	$ 102,148	$ 3,223,738	$ 96,709
Belle Fourche Pipeline Co.	97,409	11,689	87,593	10,511
Big Horn Rural Elec. Co-op	150,388	4,512	147,611	4,428
Burlington Northern	6,606,722	702,955	3,646,699	400,043
Continental Pipeline Co.	955,969	114,716	927,321	111,279
Exxon Pipeline Co.	2,059,304	247,118	1,720,034	206,403
Montana Dakota Utilities	274,750	32,972	251,558	30,187
Montana Power Co.	9,885,658	1,186,284	10,582,819	1,269,928
Mtn. States Tel & Tel Co.	5,440,607	652,874	4,993,292	599,197
Pacific Power & Light	722,107	86,653	565,690	67,883
Project Telephone	946,034	75,683	881,722	70,537
Williston Basin Interstate Pipeline	1,888,257	226,589	2,186,665	262,399
Yellowstone Valley Elec. Co-op	256,418	7,694	244,090	7,321
TOTAL	$ 32,688,609	$ 3,451,887	$ 29,458,832	$ 3,136,825
CARTER				
Black Hills Power & Light	$ 1,217,670	$ 146,121	$ 1,111,069	$ 133,328
Butte Pipeline Co.	4,664,064	559,688	4,693,312	563,200
Grand Electric Co-op, Inc.	13,760	413	12,521	376
Mid-Rivers Telephone Co-op	778,249	23,348	862,574	25,878
Montana Dakota Utilities	559	67	535	64
Mtn. States Tel & Tel Co.	12,547	1,506	11,320	1,358
The Permian Corporation	836,630	100,396	1,144,160	137,300
Wesco Pipeline - Bell Creek	203,402	24,408	0	0
Range Telephone Co-op, Inc.	750,331	22,508	546,457	16,392
Southeast Electric Co-op	1,418,291	42,550	1,070,877	32,131
Tongue River Elec Co-op	24,322	730	24,652	739
West River Telephone Co-op	94,217	2,827	129,047	3,871
Williston Basin Interstate Pipeline	427,169	51,261	474,390	56,927
TOTAL	$ 10,441,211	$ 975,823	$ 10,080,914	$ 971,564

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
CASCADE				
Ameriflight, Inc.	$ 0	$ 0	$ 124,688	$ 14,963
American Tel & Tel	205,892	24,707	271,077	32,530
Big Sky Airlines	175,580	21,070	180,850	21,702
Burlington Northern	22,442,374	2,387,872	12,396,106	1,359,854
California Air Charter	56,931	6,832	0	0
Conoco Pipe Line Co.	0	0	1,724,094	206,891
Continental Airlines	1,396,521	167,583	850,985	102,118
Continental Pipeline Co.	1,698,526	203,823	0	0
Delta Airlines	0	0	2,641,814	317,018
Federal Express	1,126,749	135,210	2,209,155	265,099
Fergus Electric Co-op, Inc.	93,913	2,818	88,011	2,639
Great American	16,231	1,948	23,103	2,772
Horizon Airlines	2,747	330	840,268	100,832
Montana Power Co.	101,953,547	12,234,426	102,731,372	12,327,756
Montana Refining Company	230,153	27,619	222,780	26,733
Mtn. States Tel & Tel	49,850,454	5,982,058	42,619,910	5,114,391
Northwest Airlines	2,172,780	260,734	1,638,123	196,574
Sun River Electric Co-op, Inc.	1,774,844	53,248	1,724,938	51,747
TCI Microwave, Inc.	32,531	3,904	41,817	5,019
Three Rivers Telephone Co-op	3,459,797	103,794	2,788,432	83,652
Time Air	0	0	41,510	4,981
United Airlines	1,308,913	157,069	1,366,875	164,026
United Parcel Service	712,674	85,521	2,197,757	263,731
Western Airlines	3,155,787	378,695	0	0
Western TeleCommunications	141,629	16,995	152,894	18,348
Western Union Telegraph Co.	76,598	9,192	76,153	9,139
Yellowstone Pipeline Co.	835,013	100,201	873,933	104,873
TOTAL	$ 192,920,184	$ 22,365,649	$ 177,826,645	$ 20,797,388
CHOTEAU				
Burlington Northern	$ 5,530,983	$ 588,498	$ 3,062,912	$ 336,002
Central Montana Rail	37,574	3,998	159,182	17,461
Conoco Pipe Line Co.	0	0	557,031	66,843
Continental Pipeline Co.	575,213	69,026	0	0
Fergus Electric Co-op, Inc.	22,362	671	20,906	626
Hill County Elec. Co-op, Inc.	2,586,648	77,600	2,417,010	72,507
Montana Power Co.	9,835,986	1,180,319	10,366,927	1,244,035
Mtn. States Tel & Tel	2,955,794	354,694	2,806,039	336,725
Northern Natural Gas Co.	424,342	50,921	407,288	48,874
Sun River Electric Co-op, Inc.	1,246,978	37,409	1,162,468	34,874
TCI Microwave, Inc.	84,562	10,148	91,572	10,988
Three Rivers Tel Co-op	1,703,636	51,108	1,280,542	38,415
Triangle Telephone Co-op, Assn.	2,112,712	63,381	2,113,047	63,393
TOTAL	$ 27,116,790	$ 2,487,773	$ 24,444,924	$ 2,270,743
CUSTER				
American Tel & Tel	$ 1,131,481	$ 135,777	$ 1,179,288	$ 141,515
Big Sky Airways	180,799	21,696	93,019	11,162
Burlington Northern	10,126,074	1,077,415	5,620,336	616,549
Cenex - Products Pipeline	824,819	98,979	713,099	85,572
McCone Electric Co-op, Inc.	67,767	2,033	76,148	2,285
Mid-Rivers Telephone Co-op	103,076	3,092	94,367	2,831
Mid-Yellowstone Electric Co-op	135,735	4,072	121,436	3,642
Montana Dakota Utilities	6,657,242	798,868	6,241,634	748,991
Mtn. States Tel & Tel	7,044,755	845,373	6,400,864	768,105
Range Telephone Co-op, Inc.	1,224,821	36,744	933,942	28,017
Southeast Electric Co-op, Inc.	52,299	1,570	37,640	1,129
Tongue River Elec. Co-op	2,590,202	77,706	2,602,293	78,065
Western TeleCommunications	55,972	6,717	70,100	8,412
Williston Basin Interstate Pipeline	3,810,611	457,275	4,411,145	529,340
TOTAL	$ 34,005,653	$ 3,567,317	$ 28,595,311	$ 3,025,615

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
DANIELS				
Burlington Northern	$ 6,497,927	$ 691,381	$ 3,596,630	$ 394,551
Montana Dakota Utilities	527,411	63,291	497,789	59,735
Mtn. States Tel & Tel	979,926	117,591	963,420	115,610
Nemont Telephone Co-op, Inc.	2,505,087	75,154	2,461,958	73,861
Northern Electric Co-op, Inc.	894,588	26,838	817,670	24,530
Sheridan Electric Co-op, Inc.	775,473	23,264	747,694	22,429
Soo Line Railroad Co.	86,464	9,200	60,382	6,624
TOTAL	$ 12,266,876	$ 1,006,719	$ 9,145,543	$ 697,340
DAWSON				
American Tel & Tel	$ 2,784,737	$ 334,168	$ 2,867,261	$ 344,072
Big Sky Airways	107,734	12,928	59,675	7,161
Burlington Northern	23,909,909	2,544,016	15,129,605	1,659,715
Cenex - Products Pipeline	1,049,716	125,965	942,181	113,063
Goldenwest Electric Co-op, Inc.	378,589	11,360	351,968	10,559
Lower Yellowstone Rural Elec.	192,708	5,782	144,931	4,348
McCone Electric Co-op	1,686,717	50,602	1,543,715	46,312
Mid-Rivers Telephone Co-op	6,746,872	202,405	6,607,120	198,215
Montana Dakota Utilities	9,091,024	1,090,920	8,668,034	1,040,165
Mtn. States Tel & Tel	8,176,927	981,234	7,490,761	898,891
The Permian Corporation	16,561	1,988	19,885	2,386
Texaco Pipeline-Mondak System	0	0	3,002,484	360,300
Wesco Pipeline Co. - Fairview	564,987	67,799	0	0
Wesco Pipeline Co. - Poplar	1,850,228	222,029	0	0
Tongue River Electric Co-op	71,880	2,156	72,746	2,183
Western TeleCommunications	68,871	8,264	68,212	8,186
Western Union Telegraph	1,170	140	1,670	200
Williston Basin Interstate Pipeline	5,118,708	614,247	7,109,126	853,098
TOTAL	$ 61,817,338	$ 6,276,003	$ 54,079,374	$ 5,548,854
DEER LODGE				
Montana Power Co.	$ 9,937,519	$ 1,192,500	$ 10,078,456	$ 1,209,416
Montana Western Railway	364,286	38,759	372,051	40,814
Mtn. States Tel & Tel	6,005,862	720,704	5,608,192	672,984
Pacific Power & Light	17,413	2,090	16,998	2,040
Portland General Electric Co.	65,146	7,818	66,808	8,017
Puget Sound Power & Light	80,101	9,612	57,166	6,860
Rarus Railway	177,573	18,894	202,063	22,164
Southern Montana Telephone	301,577	24,126	235,808	18,864
Vigilante Electric Co-op, Inc.	99,967	2,999	94,825	2,845
Washington Water Power Co.	28,934	3,472	25,629	3,075
Western TeleCommunications	25,182	3,022	26,557	3,187
Western Union Telegraph	735	88	898	108
TOTAL	$ 17,104,295	$ 2,024,084	$ 16,785,451	$ 1,990,374

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
FALLON				
Belle Fourche Pipeline	$ 1,509,199	$ 181,105	$ 1,343,066	$ 161,167
Burlington Northern	4,315,011	459,116	2,389,160	262,090
Butte Pipeline Co.	3,836,908	460,430	3,479,280	417,514
Goldenwest Electric Co-op, Inc.	421,627	12,649	385,162	11,555
Mid-Rivers Telephone Co-op	633,679	19,009	650,331	19,511
Montana Dakota Utilities	3,111,792	373,418	2,915,488	349,859
Mtn. States Tel & Tel	1,661,750	199,409	1,643,844	197,262
Northwest Airlines	3,726	447	3,464	415
Southeast Electric Co-op, Inc.	842,216	25,266	631,831	18,954
Texaco Pipeline-Mondak System	0	0	1,734,890	208,187
Wesco Pipeline - Little Miss	1,902,806	228,336	0	0
Wesco Pipeline - Poplar	309,293	37,114	0	0
Tongue River Electric Co-op	14,818	445	15,001	450
Western TeleCommunications	10,598	1,272	11,176	1,341
Williston Basin Interstate Pipeline	15,288,925	1,834,674	17,640,566	2,116,864
TOTAL	$ 33,862,348	$ 3,832,690	$ 32,843,259	$ 3,765,169
FERGUS				
American Tel & Tel	$ 48,780	$ 5,854	$ 963	$ 116
Big Sky Airways	224,042	26,885	113,295	13,595
Burlington Northern	6,826,365	726,325	3,766,583	413,194
Central Montana Rail	386,342	41,105	544,083	59,686
Conoco Pipe Line Co.	0	0	639,982	76,798
Continental Pipeline Co.	660,874	79,304	0	0
Fergus Electric Co-op, Inc.	5,766,537	172,999	5,678,350	170,351
Hill County Electric Co-op	26,206	786	26,206	787
Mid-Rivers Telephone Co-op	838,052	25,143	942,801	28,285
Montana Power Company	4,326,390	519,171	4,262,530	511,500
Mtn. States Tel & Tel	7,507,770	900,931	6,894,868	827,383
Triangle Telephone Co-op	1,055,601	31,668	995,973	29,880
United Airlines	3,703	444	3,319	398
Western TeleCommunications	13,508	1,621	9,082	1,090
Western Union Telegraph	1,082	130	1,322	159
TOTAL	$ 27,685,252	$ 2,532,366	$ 23,879,357	$ 2,133,222
FLATHEAD				
Burlington Northern	$ 28,453,388	$ 3,027,442	$ 15,733,350	$ 1,725,951
California Air Charter	882	106	0	0
Delta Airlines	0	0	2,119,966	254,396
Federal Express	12,328	1,479	19,639	2,357
Flathead Electric Co-op	14,854,908	445,641	14,157,722	424,733
Glacier Electric Co-op	99,585	2,988	103,808	3,113
Great American Airlines	0	0	2,569	308
Horizon Airlines	59,494	7,139	1,228,532	147,424
Lincoln Electric Co-op	1,127,795	33,835	1,159,276	34,779
Montana Power Company	5,773,384	692,806	6,182,531	741,902
Mtn. States Tel & Tel	1,840,837	220,902	1,631,726	195,807
Northwestern Tel Systems	32,820,147	3,938,419	34,737,143	4,168,465
Pacific Power & Light	18,471,128	3,216,532	19,051,199	2,286,147
TCI Microwave, Inc.	99,762	11,971	108,032	12,965
United Airlines	5,778	693	0	0
Western Airlines	1,502,337	180,280	0	0
Western TeleCommunications	56,460	6,775	45,538	5,465
Western Union Telegraph Co.	7,101	853	2,409	289
TOTAL	$ 105,185,314	$ 11,787,861	$ 96,283,440	$ 10,004,101

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
GALLATIN				
American Tel & Tel	$ 1,239,555	$ 148,747	$ 1,519,859	$ 182,383
Big Sky Airlines	75,302	9,036	166,147	19,938
Burlington Northern	16,188,547	1,722,460	8,902,075	976,558
Continental Airlines	1,056,040	126,724	1,674,854	200,982
Delta Airlines	0	0	4,635,102	556,212
Fall River Rural Elec. Co-op	2,658,650	79,759	2,697,254	80,915
Federal Express	6,684	802	20,312	2,437
Great American	2,034	244	5,133	616
Montana Power Company	28,978,608	3,477,421	30,196,870	3,623,623
Mtn. States Tel & Tel	30,531,818	3,663,812	28,431,192	3,411,742
Northwest Airlines	1,566,239	187,949	1,284,166	154,099
Park Electric Co-op, Inc.	263,175	7,895	307,681	9,230
Sky West Airlines	146,066	17,528	284,615	34,693
Three Rivers Tel. Co-op, Inc.	688,917	20,667	932,798	27,984
United Airlines	0	0	12,466	1,496
Vigilante Electric Co-op	30,101	903	26,480	794
Western Airlines	3,945,819	473,498	0	0
Western TeleCommunications	501,947	60,233	580,042	69,605
Western Union Telegraph	11,920	1,431	6,722	806
Yellowstone Pipeline Co.	1,681,913	201,831	1,741,420	208,970
TOTAL	$ 89,573,335	$ 10,200,940	$ 83,425,188	$ 9,563,083
GARFIELD				
Conoco Pipe Line Co.	$ 0	$ 0	$ 21,713	$ 2,606
Continental Pipeline Co.	22,421	2,690	0	0
McCone Electric Co-op, Inc.	1,976,562	59,294	1,986,734	59,603
Mid-Rivers Telephone Co-op	1,467,960	44,039	1,461,011	43,830
TOTAL	$ 3,466,943	$ 106,023	$ 3,469,458	$ 106,039
GLACIER				
American Tel & Tel	$ 429,710	$ 51,565	$ 455,949	$ 54,713
Burlington Northern Railroad	16,920,088	1,800,298	9,324,333	1,022,881
Cenex - Big Sky Pipeline	198,079	23,770	166,143	19,938
Cenex - Santa Rita Pipeline	6,050,284	726,034	7,366,253	883,948
Cenex - Sweetgrass Gathering System	348,375	41,805	354,770	42,572
Conoco Pipe Line Co.	0	0	5,628,265	675,392
Continental Pipeline Co.	5,489,635	658,758	0	0
Glacier Electric Co-op	8,998,614	269,958	10,191,675	305,749
Montana Power Company	18,543,669	2,225,241	21,032,601	2,523,910
Montana Refining Co.	259,852	31,182	253,923	30,471
Mtn. States Tel & Tel	3,790,756	454,893	3,500,180	420,020
Northern Telephone Co-op	465,174	13,956	493,785	14,814
Permian Corporation	1,243,756	149,253	894,816	107,379
TCI Microwave, Inc.	91,110	10,933	98,662	11,841
Three Rivers Tel. Co-op	2,642,989	79,290	2,598,847	77,965
Western Union Telegraph	548	66	669	80
TOTAL	$ 65,472,639	$ 6,537,002	$ 62,360,871	$ 6,191,673
GOLDEN VALLEY				
Burlington Northern	$ 5,888,602	$ 626,547	$ 3,261,385	$ 357,775
Conoco Pipe Line Co.	0	0	1,578,742	189,448
Continental Pipeline Co.	1,630,267	195,632	0	0
Fergus Electric Co-op, Inc.	649,376	19,483	607,789	18,234
Mid-Rivers Telephone Co-op	371,285	11,139	404,062	12,122
Montana Power Company	4,943,437	593,212	5,291,547	634,990
Mtn. States Tel & Tel	746,931	89,631	824,309	98,917
Pacific Power & Light	1,198,533	143,824	1,171,359	140,563
Portland General Electric	2,310,961	277,316	2,165,261	259,831
Puget Sound Power & Light	4,046,471	485,577	3,587,193	430,463
Triangle Telephone Assn.	71,217	2,136	68,741	2,063
Washington Water Power Co.	2,412,271	289,473	2,322,660	278,719
TOTAL	$ 24,269,351	$ 2,733,970	$ 21,283,048	$ 2,423,125

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
GRANITE				
American Tel & Tel	$ 595,890	$ 71,507	$ 624,310	$ 74,916
Blackfoot Telephone Co-op, Inc.	168,340	5,050	154,398	4,632
Burlington Northern	8,219,923	874,600	4,548,775	498,999
Missoula Electric Co-op	273,153	8,195	233,075	6,992
Montana Power Company	3,582,850	429,948	3,910,077	469,208
Mtn. States Tel & Tel	1,991,680	239,004	1,818,823	218,258
Pacific Power & Light Co.	1,866,777	224,013	1,627,492	195,299
Portland General Electric Co.	3,733,554	448,026	3,139,212	376,706
Puget Sound Power & Light	9,333,884	1,120,066	5,416,811	650,017
Washington Water Power Co.	2,800,166	336,020	4,568,556	548,227
Yellowstone Pipeline Co.	978,530	117,423	969,922	116,391
TOTAL	$ 33,544,747	$ 3,873,852	$ 27,011,451	$ 3,159,645
HILL				
Big Sky Airlines	$ 115,563	$ 13,868	$ 58,042	$ 6,965
Burlington Northern	36,249,979	3,856,995	20,911,026	2,293,945
Hill County Electric Co-op	6,862,226	205,869	6,693,334	200,802
Montana Power Company	9,440,968	1,132,915	9,675,894	1,161,107
Mtn. States Tel & Tel	7,116,357	853,965	6,541,957	785,036
Northern Natural Gas Co.	6,253,249	750,388	5,947,121	713,654
TCI Microwave, Inc.	43,905	5,268	47,545	5,706
Triangle Telephone Co-op	5,885,655	176,575	5,585,753	167,573
United Airlines	8,296	996	7,514	902
Western Union Telegraph	2,078	249	1,325	159
TOTAL	$ 71,978,276	$ 6,997,088	$ 55,469,511	$ 5,335,849
JEFFERSON				
American Tel & Tel	$ 8,097,479	$ 971,697	$ 8,369,032	$ 1,004,284
Burlington Northern	8,357,422	889,230	4,627,341	507,620
Montana Power Company	12,394,242	1,487,306	12,032,172	1,443,863
Mtn. States Tel & Tel	4,620,155	554,419	4,297,043	515,646
Pacific Power & Light	1,910,747	229,289	1,761,755	211,410
Portland General Electric	3,821,495	458,579	3,523,509	422,822
Puget Sound Power & Light	9,553,736	1,146,448	8,558,127	1,026,975
Vigilante Electric Co-op	1,215,021	36,452	1,319,017	39,570
Washington Water Power Co.	2,866,121	343,935	2,643,837	317,260
Western TeleCommunications	458,326	54,999	500,520	60,052
Yellowstone Pipeline Co.	163,056	19,567	175,594	21,071
TOTAL	$ 53,457,800	$ 6,191,921	$ 47,807,947	$ 5,570,573
JUDITH BASIN				
Burlington Northern	$ 13,381,545	$ 1,423,796	$ 7,411,327	$ 813,023
Central Montana Rail	18,144	1,930	76,868	8,432
Continental Pipeline Co.	2,963,279	355,595	3,126,717	375,205
Fergus Electric Co-op	1,197,244	35,917	1,136,793	34,104
Montana Power Company	3,916,673	470,001	3,868,841	464,259
Mtn. States Tel & Tel	1,723,702	206,841	1,558,292	186,995
Sun River Electric Co-op	23,568	708	22,022	661
Three Rivers Telephone Co-op	1,214,153	36,425	1,070,574	32,116
TOTAL	$ 24,438,308	$ 2,531,213	$ 18,271,434	$ 1,914,795

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
LAKE				
Blackfoot Telephone Co-op	$ 3,248,445	$ 97,454	$ 3,309,794	$ 99,292
Burlington Northern	5,176,808	550,811	2,772,524	304,145
Hot Springs Telephone	2,865	229	1,770	142
Missoula Electric Co-op	316,369	9,491	313,390	9,402
Montana Power Company	34,990,523	4,198,861	35,147,183	4,217,661
Mtn. States Tel & Tel	698,669	83,840	644,602	77,353
Northwestern Telephone Systems	4,459,226	535,107	3,997,061	479,643
Pacific Power & Light	2,048,364	245,804	2,011,974	241,437
TCI Microwave, Inc.	22,917	2,750	24,816	2,978
Western Union Telegraph Co.	13,383	1,606	1,217	146
Yellowstone Pipeline Co.	270,850	32,502	291,675	35,001
TOTAL	$ 51,248,419	$ 5,758,455	$ 48,516,006	$ 5,467,200
LEWIS & CLARK				
Ameriflight, Inc.	$ 0	$ 0	$ 224,579	$ 26,949
American Tel & Tel	8,345,175	1,001,421	8,518,227	1,022,189
Big Sky Airways	480,889	57,707	345,844	41,501
Burlington Northern	15,762,402	1,677,119	8,618,598	945,458
Delta Airlines	0	0	2,676,581	321,189
Federal Express	9,705	1,165	20,893	2,507
Great American	6,084	730	0	0
Horizon Airlines	1,637	196	644,387	77,326
Montana Power Company	61,937,590	7,432,511	63,127,928	7,575,348
Mtn. States Tel & Tel	48,316,277	5,797,951	50,073,315	6,008,803
Northwest Airlines	907,026	108,843	292,802	35,137
Pacific Power & Light	26,359	3,163	25,731	3,088
Portland General Electric	99,133	11,896	101,667	12,200
Puget Sound Power & Light	121,960	14,635	88,399	10,608
Sun River Electric Co-op	795,426	23,862	742,427	22,273
Three Rivers Telephone Co-op	1,308,618	39,259	964,541	28,937
United Airlines	7,597	912	6,873	825
United Parcel Service	0	0	343,024	41,163
Vigilante Electric Co-op	267,157	8,014	271,967	8,160
Washington Water Power Co.	44,034	5,284	39,005	4,681
Western Airlines	1,566,284	187,954	0	0
Western TeleCommunications	155,649	18,678	177,704	21,324
Western Union Telegraph	49,810	5,977	42,447	5,094
Yellowstone Pipeline Co.	1,828,115	219,374	2,064,400	247,728
TOTAL	$ 142,036,927	$ 16,616,651	$ 139,411,339	$ 16,462,488
LIBERTY				
Burlington Northern	$ 6,452,985	$ 686,599	$ 3,574,067	$ 392,075
Cenex - Sweetgrass Gathering System	165,283	19,835	169,984	20,397
Hill County Electric Co-op	1,153,316	34,600	1,116,130	33,487
Marias River Electric Co-op	429,863	12,895	324,048	9,721
Montana Power	7,432,901	891,950	7,621,934	914,629
Mtn. States Tel & Tel	0	0	7,000	840
Northern Telephone Co-op	185,726	5,572	196,162	5,885
Sun River Electric Co-op	12,323	370	11,515	346
TCI Microwave, Inc.	98,416	11,810	106,574	12,790
Three Rivers Telephone Co-op	138,357	4,151	82,287	2,469
Triangle Telephone Co-op	1,814,721	54,441	1,812,650	54,379
TOTAL	$ 17,883,891	$ 1,722,223	$ 15,022,351	$ 1,447,018

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
LINCOLN				
Burlington Northern	$ 29,749,353	$ 3,165,331	$ 16,466,704	$ 1,306,397
Flathead Electric Co-op	417,379	12,522	414,101	12,423
General Tel. of the Northwest	8,809,272	1,057,116	8,103,624	972,433
Lincoln Electric Co-op	5,561,822	166,857	5,494,862	164,845
Northern Lights	4,058,905	121,767	4,243,433	127,305
Pacific Power & Light	5,596,855	671,623	4,297,381	515,686
TCI Microwave, Inc.	54,142	6,497	58,632	7,039
United Airlines	6,477	777	5,857	703
Western Union Telegraph Co.	4,850	582	0	0
TOTAL	$ 54,259,055	$ 5,203,072	$ 39,084,594	$ 3,606,831
MADISON				
American Tel & Tel	$ 219,892	$ 26,387	$ 227,414	$ 27,290
Burlington Northern	3,630,992	386,337	2,011,014	220,608
Montana Power Company	13,848,787	1,661,861	15,778,094	1,893,372
Mtn. States Tel & Tel	3,490,182	418,821	3,258,360	391,003
Three Rivers Telephone Co-op	2,857,031	85,712	2,660,660	79,819
Union Pacific Railroad	618,691	65,829	363,681	39,896
Vigilante Electric Co-op	1,607,053	48,211	1,715,625	51,468
TOTAL	$ 26,272,628	$ 2,693,158	$ 26,014,848	$ 2,703,456
McCONE				
Burlington Northern	$ 1,410,406	$ 150,068	$ 780,046	$ 85,571
McCone Electric Co-op	2,527,931	75,836	2,751,675	82,550
Mid-Rivers Telephone Co-op	3,035,987	91,080	2,800,140	84,004
Montana Dakota Utilities	4,061	487	5,167	620
Mtn. States Tel & Tel	646,473	77,577	588,066	70,568
Northern Border Pipeline	0	0	3,531	424
Texaco Pipeline-Mondak System	0	0	267,880	32,145
Wesco Pipeline - Fairview	428,857	51,464	0	0
Valley Electric Co-op	31,044	931	28,367	851
Valley Rural Telephone Co-op	10,621	319	9,700	291
Williston Basin Interstate Pipeline	1,301,322	156,158	1,519,673	182,362
TOTAL	$ 9,396,702	$ 603,920	$ 8,754,245	$ 539,386
MEAGHER				
Fergus Electric Co-op	$ 105,398	$ 3,162	$ 99,973	$ 3,000
Montana Power Company	7,613,668	913,644	7,474,044	896,884
Mtn. States Tel & Tel	1,485,371	178,244	1,378,841	165,463
Pacific Power & Light	2,877,544	345,304	2,812,233	337,468
Park Electric Co-op	53,274	1,598	62,951	1,889
Portland General Electric	5,658,773	679,051	5,321,670	638,601
Puget Sound Power & Light	9,793,002	1,175,160	8,637,887	1,036,546
Vigilante Electric Co-op	37,712	1,131	33,616	1,009
Washington Water Power Co.	5,773,427	692,810	5,551,345	666,161
Western TeleCommunication	227,867	27,344	249,218	29,906
TOTAL	$ 33,626,036	$ 4,017,448	$ 31,621,778	$ 3,776,927

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
MINERAL				
American Tel & Tel Co.	$ 618,777	$ 74,253	$ 675,367	$ 81,044
Burlington Northern	10,795,702	1,148,661	5,975,419	655,505
General Tel of the Northwest	1,483	178	1,601	192
Missoula Electric Co-op	723,741	21,713	731,895	21,954
Montana Power Company	1,824,264	218,911	1,874,397	224,925
Mtn. States Tel & Tel	2,471,322	296,559	2,270,735	272,485
Pacific Power & Light Co.	3,230,727	387,688	2,952,552	354,307
Portland General Electric	6,458,149	774,976	5,436,162	652,339
Puget Sound Power & Light Co.	16,076,376	1,929,165	9,380,314	1,125,639
Washington Water Power Co.	4,926,830	591,219	7,929,373	951,524
TOTAL	$ 47,127,371	$ 5,443,323	$ 37,227,725	$ 4,339,914
MISSOULA				
Ameriflight, Inc.	$ 0	$ 0	$ 47,595	$ 5,711
American Tel & Tel	694,903	83,388	656,235	78,749
Big Sky Airlines	310,900	37,308	313,460	37,615
Blackfoot Telephone Co-op	5,422,283	162,672	5,373,688	161,206
Burlington Northern	21,391,079	2,276,009	11,773,060	1,291,507
California Air Charter	53,379	6,405	0	0
Continental Airlines	558,126	66,975	1,227,103	147,252
Delta Airlines	0	0	2,651,171	318,141
Federal Express	13,814	1,658	23,516	2,822
Great American	7,101	852	5,133	616
Horizon Airlines	15,979	1,918	1,210,461	145,255
Missoula Electric Co-op	11,664,974	349,952	11,638,027	349,141
Montana Power Company	31,698,870	3,803,864	33,635,072	4,036,204
Mtn. States Tel & Tel	48,869,438	5,864,329	42,969,711	5,156,367
Northwest Airlines	1,572,652	188,717	990,019	118,803
Pacific Power & Light Co.	2,413,246	289,590	2,103,916	252,471
Portland General Electric Co.	4,826,493	579,178	4,058,168	486,980
Puget Sound Power & Light Co.	12,066,234	1,447,948	7,002,498	840,301
United Airlines	64,500	7,740	64,535	7,744
Washington Water Power Co.	3,619,871	434,386	5,905,930	708,711
Western Airlines	2,887,972	346,556	0	0
Western TeleCommunications	158,342	19,001	141,876	17,025
Western Union Telegraph	28,667	3,440	20,853	2,502
Yellowstone Pipeline Co.	1,738,550	208,626	2,148,214	257,785
TOTAL	$ 150,077,373	$ 16,180,512	$ 133,960,241	$ 14,422,908
MUSSELSHELL				
Conoco Pipe LIne Co.	$ 0	$ 0	$ 2,680,458	$ 321,653
Continental Pipeline Co.	2,561,794	307,416	0	0
Fergus Electric Co-op	1,932,071	57,965	1,877,232	56,316
Mid-Rivers Telephone Co-op	966,487	28,993	1,016,586	30,498
Montana Power Company	2,341,727	281,007	2,360,632	283,278
Mtn. States Tel & Tel	3,009,842	361,182	2,727,653	327,319
Pacific Power & Light	36,616	4,394	35,743	4,289
The Permian Corporation	6,247	750	7,502	900
Portland General Electric	138,519	16,622	141,966	17,036
Puget Sound Power & Light	170,297	20,436	121,869	14,624
Triangle Telephone Co-op	44,705	1,341	43,330	1,299
Washington Water Power Co.	60,739	7,289	61,611	7,393
Yellowstone Valley Electric	2,988	90	2,753	83
TOTAL	$ 11,272,032	$ 1,087,485	$ 11,077,335	$ 1,064,688

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
PARK				
American Tel & Tel	$ 25,441	$ 3,054	$ 5,598	$ 672
Burlington Northern	14,883,808	1,583,639	8,314,620	912,112
Montana Power Company	11,387,141	1,366,456	14,221,290	1,706,551
Mtn. States Tel & Tel	12,957,513	1,554,904	12,567,190	1,508,061
Pacific Power & Light Co.	95,265	11,432	72,896	8,748
Park Electric Co-op	4,375,879	131,276	4,551,664	136,553
Triangle Telephone Co-op	87,288	2,618	81,901	2,457
Western TeleCommunications	20,942	2,513	13,304	1,596
Yellowstone Pipeline Co.	1,113,686	133,642	1,206,473	144,777
TOTAL	$ 44,946,963	$ 4,789,534	$ 41,034,936	$ 4,421,527
PETROLEUM				
Conoco Pipe Line Co.	$ 0	$ 0	$ 224,983	$ 27,000
Continental Pipeline Co.	232,064	27,849	0	0
Fergus Electric Co-op	802,670	24,080	788,929	23,669
McCone Electric Co-op	384,101	11,522	299,571	8,986
Mid-Rivers Telephone Co-op	515,790	15,473	645,304	19,360
Mountain States Tel & Tel	800	96	721	87
TOTAL	$ 1,935,425	$ 79,020	$ 1,959,508	$ 79,102
PHILLIPS				
American Tel & Tel	$ 59,696	$ 7,163	$ 13,620	$ 1,634
Big Flat Electric Co-op	4,499,381	134,977	4,409,693	132,295
Burlington Northern	12,944,433	1,377,286	7,169,236	786,464
Fergus Electric Co-op	37,212	1,117	29,921	898
Hill County Electric Co-op	6,977	209	6,510	195
Kansas-Nebraska Natural Gas	9,148,522	1,097,825	7,840,114	940,815
Mid-Rivers Telephone Co-op	6,285	189	5,710	172
Montana Dakota Utilities	266,400	31,967	253,075	30,370
Montana Power Company	2,073,054	248,763	2,116,391	253,967
Mtn. States Tel & Tel	2,442,969	293,155	2,242,658	269,119
Northern Border Pipeline	28,492,068	3,419,048	26,535,437	3,184,251
TCI Microwave, Inc.	46,955	5,634	50,849	6,102
Triangle Telephone Co-op	2,829,120	84,872	2,634,388	79,038
Valley Electric Co-op	35,762	1,073	31,742	953
Valley Rural Telephone Co-op	61,753	1,853	56,680	- 1,700
Williston Basin Interstate Pipeline	2,110,950	253,315	2,351,419	282,171
TOTAL	$ 65,061,537	$ 6,958,446	$ 55,747,443	$ 5,970,144
PONDERA				
American Tel & Tel	$ 380,337	$ 45,640	$ 412,124	$ 49,455
Burlington Northern	6,523,711	694,121	3,613,993	396,455
Cenex - Sweetgrass Gathering System	301,926	36,232	237,339	28,481
Conoco Pipe Line Co.	0	0	2,281,470	273,776
Continental Pipeline Co.	2,015,039	241,806	0	0
Glacier Electric Co-op	806,755	24,203	904,808	27,145
Marias River Electric Co-op	32,685	981	21,319	639
Montana Power Company	5,071,402	608,571	4,936,618	592,390
Montana Refining Company	693,469	83,216	676,357	81,164
Mtn. States Tel & Tel	4,106,701	492,803	3,751,935	450,234
The Permian Corporation	68,504	8,221	47,633	5,716
Sun River Electric Co-op	3,555,763	106,675	3,389,436	101,687
Three Rivers Telephone Co-op	1,677,122	50,315	1,424,929	42,748
TOTAL	$ 25,233,414	$ 2,392,784	$ 21,697,961	$ 2,049,890

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
POWDER RIVER				
Black Hills Power & Light	$ 1,228,146	$ 147,378	$ 1,092,808	$ 131,137
Montana Dakota Utilities	8,258	991	7,395	887
Mtn. States Tel & Tel	1,172,181	140,661	1,005,193	120,622
The Permian Corporation	724,680	86,963	1,292,663	155,120
Wesco Pipeline - Bell Creek	323,264	38,791	0	0
Range Telephone Co-op	2,727,956	81,840	2,877,709	86,332
Southeast Electric Co-op	63,418	1,902	45,754	1,372
Tongue River Electric Co-op	3,803,914	114,118	3,851,433	115,544
Tri-County Electric Co-op	51,951	1,558	49,544	1,486
Williston Basin Interstate Pipeline	63,681	7,641	70,697	8,483
TOTAL	$ 10,167,449	$ 621,843	$ 10,293,196	$ 620,983
POWELL				
American Tel & Tel	$ 844,908	$ 101,389	$ 825,784	$ 99,094
Blackfoot Telephone Co-op	1,689,808	50,695	1,696,335	50,888
Burlington Northern	9,791,147	1,041,777	5,379,196	590,100
Missoula Electric Co-op	2,211,401	66,342	1,881,209	56,435
Montana Power Company	11,775,001	1,412,999	11,812,101	1,417,449
Montana Western Railway	474,357	50,471	484,464	53,145
Mtn. States Tel & Tel	3,373,525	404,822	3,093,937	371,272
Pacific Power & Light	1,669,917	200,390	1,524,998	183,000
Portland General Electric	3,436,700	412,405	3,125,021	375,003
Puget Sound Power & Light	8,351,536	1,002,184	6,907,666	828,920
Washington Water Power Co.	2,518,852	302,263	2,681,601	321,792
Western TeleCommunications	153,098	18,372	159,110	19,092
Yellowstone Pipeline Co.	1,136,840	136,421	1,224,252	146,911
TOTAL	$ 47,427,090	$ 5,200,530	$ 40,795,674	$ 4,513,101
PRAIRIE				
Burlington Northern	$ 9,764,525	$ 1,038,945	$ 5,407,886	$ 593,247
Cenex -Products Pipeline	564,382	67,726	487,025	58,443
McCone Electric Co-op	221,621	6,649	269,777	8,093
Mid-Rivers Telephone Co-op	512,920	15,387	611,995	18,361
Montana Dakota Utilities	353,975	42,478	318,921	38,269
Mtn. States Tel & Tel	389,009	46,681	360,486	43,258
Texaco Pipeline-Mondak System	0	0	47,183	5,662
Wesco Pipeline - Poplar	22,571	2,709	0	0
Tongue River Electric Co-op	1,198,898	35,968	1,157,530	34,724
Western TeleCommunications	45,485	5,458	47,969	5,756
Williston Basin Interstate Pipeline	365,061	43,807	406,938	48,833
TOTAL	$ 13,438,447	$ 1,305,808	$ 9,115,710	$ 854,646
RAVALLI				
Blackfoot Telephone Co-op	$ 266,816	$ 8,005	$ 306,022	$ 9,180
Burlington Northern	5,258,303	559,483	2,905,497	318,732
Missoula Electric Co-op	448,860	13,465	468,509	14,056
Montana Power Company	9,484,597	1,138,152	9,727,263	1,167,268
Mtn. States Tel & Tel	15,352,550	1,842,308	13,786,468	1,654,376
Western Union Telegraph Co.	1,668	200	2,037	245
TOTAL	$ 30,812,794	$ 3,561,613	$ 27,195,796	$ 3,163,857

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
RICHLAND				
Big Sky Airways	$ 244,545	$ 29,345	$ 126,941	$ 15,233
Burlington Northern	4,830,044	513,917	2,676,933	293,661
Cenex - Products Pipeline	679,541	81,545	587,060	70,447
Lower Yellowstone Rural Elec.	11,170,893	335,131	11,393,233	341,796
McCone Electric Co-op	238,733	7,162	192,603	5,775
McKenzie Electric Co-op	59,838	1,795	54,526	1,636
Mid-Rivers Telephone Co-op	2,102,048	63,061	2,087,382	62,623
Montana Dakota Utilities	27,416,356	3,289,963	25,907,181	3,108,855
Mtn. States Tel & Tel	8,028,602	963,431	7,308,251	876,988
Reservation Telephone Co-op	55,776	1,673	55,776	1,673
Texaco Pipeline-Mondak System	0	0	2,744,357	329,321
Wesco Pipeline - Fairview	2,590,482	310,860	0	0
Wesco Pipeline - Poplar	260,158	31,220	0	0
Western TeleCommunications	122,435	14,692	128,469	15,416
Western Union Telegraph Co.	542	65	1,641	197
Williston Basin Interstate Pipeline	1,920,005	230,401	2,151,956	258,234
TOTAL	$ 59,719,998	$ 5,874,261	$ 55,416,309	$ 5,381,855
ROOSEVELT				
Big Sky Airways	$ 118,545	$ 14,225	$ 59,098	$ 7,092
Burlington Northern	25,802,876	2,745,426	14,286,959	1,567,283
Lower Yellowstone Rural Elec.	513,072	15,393	512,478	15,374
McCone Electric Co-op	22,165	666	15,469	464
Mid-Rivers Telephone Co-op	49,071	1,472	45,202	1,356
Montana Dakota Utilities	3,095,618	371,476	3,192,604	383,107
Mtn. States Tel & Tel	5,324,750	638,969	4,996,209	599,547
Nemont Telephone Co-op	1,907,716	57,231	1,709,618	51,288
Northern Border Pipeline	98,378,180	11,805,384	91,655,388	10,998,646
Northern Electric Co-op	1,820,590	54,619	1,889,222	56,674
Sheridan Electric Co-op	2,220,484	66,614	1,978,077	59,343
Texaco Pipeline-Mondak System	0	0	872,853	104,742
Wesco Pipeline - Poplar	305,984	36,717	0	0
Texaco Trading & Transportation	241,443	28,973	0	0
Valley Electric Co-op	118,712	3,561	115,698	3,472
Williston Basin Interstate Pipeline	146,979	17,638	164,256	19,712
TOTAL	$ 140,066,185	$ 15,858,364	$ 121,493,131	$ 13,868,100
ROSEBUD				
American Tel & Tel	$ 580,252	$ 69,630	$ 610,562	$ 73,268
Burlington Northern	15,747,920	1,675,580	8,704,185	954,850
Cenex - Products Pipeline	1,045,108	125,413	886,868	106,424
Conoco Pipe Line Co.	0	0	343,897	41,267
Continental Pipeline Co.	353,149	42,377	0	0
McCone Electric Co-op	110,604	3,319	124,403	3,734
Mid-Rivers Telephone Co-op	275,937	8,277	305,259	9,157
Mid-Yellowstone Electric Co-op	1,822,040	54,661	1,594,011	47,823
Montana Dakota Utilities	1,585,036	190,205	1,488,411	178,611
Montana Power Company	440,259,694	52,831,163	432,155,034	51,858,605
Mtn. States Tel & Tel	4,521,650	542,598	4,163,589	499,634
Pacific Power & Light	121,190,329	14,542,839	119,354,859	14,322,583
Portland General Electric	300,410,934	36,049,311	284,480,983	34,137,717
Puget Sound Power & Light	481,794,816	57,815,380	455,661,537	54,679,384
Range Telephone Co-op	4,046,763	121,402	4,268,205	128,044
Tongue River Electric Co-op	2,690,501	80,720	2,592,895	77,789
Washington Water Power Co.	146,801,626	17,616,194	149,820,287	17,978,436
Western TeleCommunications	96,992	11,639	104,881	12,586
Williston Basin Interstate Pipeline	597,939	71,752	665,144	79,817
TOTAL	$1,523,931,290	$ 181,852,460	$1,467,325,010	$ 175,189,729

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
SANDERS				
American Tel & Tel	$ 694,244	$ 83,308	$ 777,689	$ 93,323
Blackfoot Telephone Co-op	254,614	7,639	310,937	9,329
Burlington Northern	26,976,653	2,870,315	14,971,512	1,642,373
Flathead Electric Co-op	25,353	761	25,574	767
General Tel. of the Northwest	4,841	581	5,226	627
Hot Springs Telephone Co.	112,430	8,993	110,085	8,805
Montana Power Company	17,245,232	2,069,427	17,467,042	2,096,047
Mtn. States Tel & Tel	6,036,253	724,351	5,514,356	661,722
Northern Lights, Inc.	3,450,370	103,513	3,582,538	107,475
Northwestern Tel. Systems	3,158	379	4,831	581
Washington Water Power	150,337,019	18,040,442	138,015,961	16,561,916
Western Union Telegraph Co.	1,684	202	1,028	123
Yellowstone Pipeline Co.	2,750,182	330,022	2,952,293	354,275
TOTAL	$ 207,892,033	$ 24,239,933	$ 183,739,072	$ 21,537,363
SHERIDAN				
Burlington Northern	$ 6,610,969	$ 703,407	$ 3,661,410	$ 401,658
Montana Dakota Utilities	1,778,529	213,421	1,672,927	200,751
Mtn. States Tel & Tel	1,955,571	234,667	1,649,611	197,954
Nemont Telephone Co-op	2,847,342	85,420	2,528,361	75,850
The Permian Corporation	26,413	3,170	31,716	3,806
Sheridan Electric Co-op	3,410,025	102,297	3,173,674	95,211
Soo Line Railroad	607,433	64,631	424,195	46,535
Texaco Pipeline-Mondak System	0	0	780,114	93,614
Texaco Trading & Transportation,	394,417	47,331	0	0
TOTAL	$ 17,630,699	$ 1,454,344	$ 13,922,008	$ 1,115,379
SILVER BOW				
American Tel & Tel	$ 984	$ 118	$ 889	$ 107
Big Sky Airways	373,155	44,779	216,597	25,992
Burlington Northern	1,755,655	186,804	835,719	91,678
Delta Airlines	0	0	1,837,280	220,474
Montana Power Company	44,266,764	5,312,015	43,905,163	5,268,619
Montana Western Railway	470,648	50,077	501,027	54,962
Mtn. States Tel & Tel	18,555,694	2,226,684	17,140,854	2,056,904
Pacific Power & Light	89,642	10,757	87,505	10,501
Portland General Electric	335,084	40,210	338,853	40,662
Puget Sound Power & Light	396,826	47,619	278,890	33,468
Rarus Railway Corp.	52,399	5,574	125,109	13,728
Southern Montana Telephone	240,026	19,202	218,539	17,483
Union Pacific RR	3,009,489	320,210	1,767,494	193,894
Vigilante Electric Co-op	559,395	16,782	567,026	17,011
Washington Water Power Co.	171,313	20,558	169,435	20,332
Western Airlines	1,587,969	190,556	0	0
Western TeleCommunications	146,339	17,561	157,706	18,925
Western Union Telegraph Co.	16,772	2,012	6,088	731
TOTAL	$ 72,028,154	$ 8,511,518	$ 68,154,174	$ 8,085,471

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
STILLWATER				
American Tel & Tel	$ 603,958	$ 72,475	$ 654,951	$ 78,594
Beartooth Electric Co-op	2,524,794	75,742	2,192,084	65,763
Burlington Northern	7,994,405	850,605	4,426,441	485,580
Fergus Electric Co-op	50,516	1,516	47,400	1,422
Montana Dakota Utilities	66,594	7,991	64,008	7,681
Montana Power Company	21,782,431	2,613,888	22,021,731	2,642,607
Mtn. States Tel & Tel	2,459,734	295,172	2,262,105	271,452
Pacific Power & Light	1,381,462	165,775	1,350,109	162,013
Portland General Electric	2,727,926	327,353	2,564,860	307,783
Project Telephone Co.	2,095,328	167,627	1,975,275	158,021
Puget Sound Power & Light	4,698,491	563,818	4,144,557	497,347
Triangle Telephone Co-op	1,215,339	36,463	1,125,345	33,761
Washington Water Power Co.	2,771,669	332,600	2,665,247	319,830
Western TeleCommunications	245,567	29,468	268,811	32,258
Williston Basin Interstate Pipeline	1,885,750	226,293	2,157,566	258,910
Yellowstone Pipeline Co.	1,237,183	148,462	1,310,224	157,226
Yellowstone Valley Electric	504,929	15,149	488,946	14,669
TOTAL	$ 54,246,076	$ 5,930,397	$ 49,719,660	$ 5,494,917
SWEET GRASS				
American Tel & Tel	$ 697,915	$ 83,749	$ 752,694	$ 90,323
Beartooth Electric Co-op	220,956	6,629	166,827	5,004
Burlington Northern	7,933,864	844,164	4,386,579	481,207
Hill County Electric Cooperative	9,940	298	9,322	280
Montana Power Company	4,283,398	514,006	4,545,705	545,487
Mtn. States Tel & Tel	394,654	47,359	511,811	61,418
Park Electric Co-op, Inc.	1,780,336	53,412	1,755,382	52,661
Triangle Telephone Co-op	3,657,523	109,725	3,254,565	97,633
Yellowstone Pipeline Co.	1,064,269	127,712	1,143,999	137,280
TOTAL	$ 20,042,855	$ 1,787,054	$ 16,526,884	$ 1,471,293
TETON				
American Tel & Tel	$ 319,801	$ 38,375	$ 344,620	$ 41,355
Burlington Northern	9,122,111	970,591	5,051,112	554,108
Cenex - Sweetgrass Gathering System	18,791	2,255	18,228	2,187
Conoco Pipe Line Co.	0	0	1,002,696	120,322
Continental Pipeline Co.	1,011,136	121,336	0	0
Montana Power Company	6,233,732	748,049	5,024,938	602,992
Montana Refining Co.	376,526	45,183	364,878	43,786
Mtn. States Tel & Tel	2,237,328	268,479	2,058,033	246,966
Sun River Electric Co-op	4,340,905	130,227	4,278,805	128,361
Three Rivers Telephone Co-op	4,420,277	132,608	4,230,309	126,908
TOTAL	$ 28,080,607	$ 2,457,103	$ 22,373,619	$ 1,866,985

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
TOOLE				
American Tel & Tel	$ 2,168	$ 260	$ 0	$ 0
Burlington Northern	17,353,024	1,846,363	9,771,240	1,071,906
Cenex - Big Sky	85,035	10,205	76,487	9,179
Cenex - Santa Rita	1,212,075	145,449	1,413,836	169,660
Cenex - Sweetgrass Gathering System	391,377	46,966	450,894	54,107
Conoco Pipe Line Co.	0	0	37,016	4,442
Continental Pipeline Co.	38,224	4,587	0	0
Glacier Electric Co-op	195,177	5,855	175,088	5,251
Marias River Elec. Co-op	4,060,875	121,826	4,046,727	121,399
Montana Power Company	16,238,667	1,948,641	16,831,058	2,019,726
Montana Refining Company	0	0	35,061	4,207
Mtn. States Tel & Tel	3,381,946	405,835	3,100,077	372,008
Northern Telephone Co-op	2,226,658	66,803	2,309,586	69,289
The Permian Corporation	247,597	29,711	171,502	20,579
Sun River Electric Co-op	15,174	455	14,179	425
TCI Microwave, Inc.	38,594	4,631	41,793	5,016
Three Rivers Telephone Co-op	398,474	11,954	236,514	7,095
TOTAL	$ 45,885,065	$ 4,649,541	$ 38,711,058	$ 3,934,289
TREASURE				
American Tel & Tel	$ 614,417	$ 73,730	$ 621,910	$ 74,629
Burlington Northern	11,265,426	1,198,642	6,242,394	684,791
Cenex - Products Pipeline	524,518	62,942	458,025	54,963
Fergus Electric Co-op, Inc.	8,553	257	8,001	240
Mid-Rivers Telephone Co-op	10,193	306	9,261	278
Mid-Yellowstone Electric Co-op	1,157,483	34,725	1,252,699	37,582
Montana Power Company	3,102,294	372,275	3,079,333	369,520
Mtn. States Tel & Tel	90,323	10,839	81,937	9,833
Pacific Power & Light	1,352,541	162,305	1,321,876	158,625
Portland General Electric	2,607,914	312,950	2,443,492	293,219
Puget Sound Power & Light	4,566,432	547,972	4,048,139	485,777
Range Telephone Co-op	1,346,225	40,387	1,024,336	30,729
Washington Water Power Co.	2,722,241	326,669	2,621,115	314,533
Williston Basin Interstate Pipeline	73,542	8,825	81,718	9,806
Yellowstone Valley Elec. Co-op	7,297	219	7,026	211
TOTAL	$ 29,449,399	$ 3,153,043	$ 23,301,262	$ 2,524,736
VALLEY				
American Tel & Tel	$ 41,533	$ 4,984	$ 8,987	$ 1,078
Big Flat Electric Co-op	95,878	2,876	112,772	3,383
Big Sky Airways	187,137	22,456	92,347	11,082
Burlington Northern	21,238,571	2,259,785	11,509,739	1,262,620
Kansas-Nebraska Natural Gas	533,629	64,036	452,387	54,286
Montana Dakota Utilities	539,926	64,790	502,232	60,270
Montana Power Company	2,402,499	288,297	2,458,642	295,042
Mtn. States Tel & Tel	5,667,226	680,067	5,244,273	629,311
Nemont Telephone Co-op	1,033,925	31,019	866,817	26,006
Northern Border Pipeline	81,669,911	9,800,389	75,892,684	9,107,123
Northern Electric Co-op	3,648,311	109,450	3,608,223	108,244
TCI Microwave, Inc.	86,629	10,394	93,811	11,257
Valley Electric Co-op	2,736,514	82,097	2,596,000	77,882
Valley Rural Telephone Co-op	2,420,773	72,622	2,277,978	68,343
Western Union Telegraph Co.	663	80	153	18
Williston Basin Interstate Pipeline	5,132,658	615,919	6,028,425	723,410
TOTAL	$ 127,435,783	$ 14,109,261	$ 111,745,470	$ 12,439,355

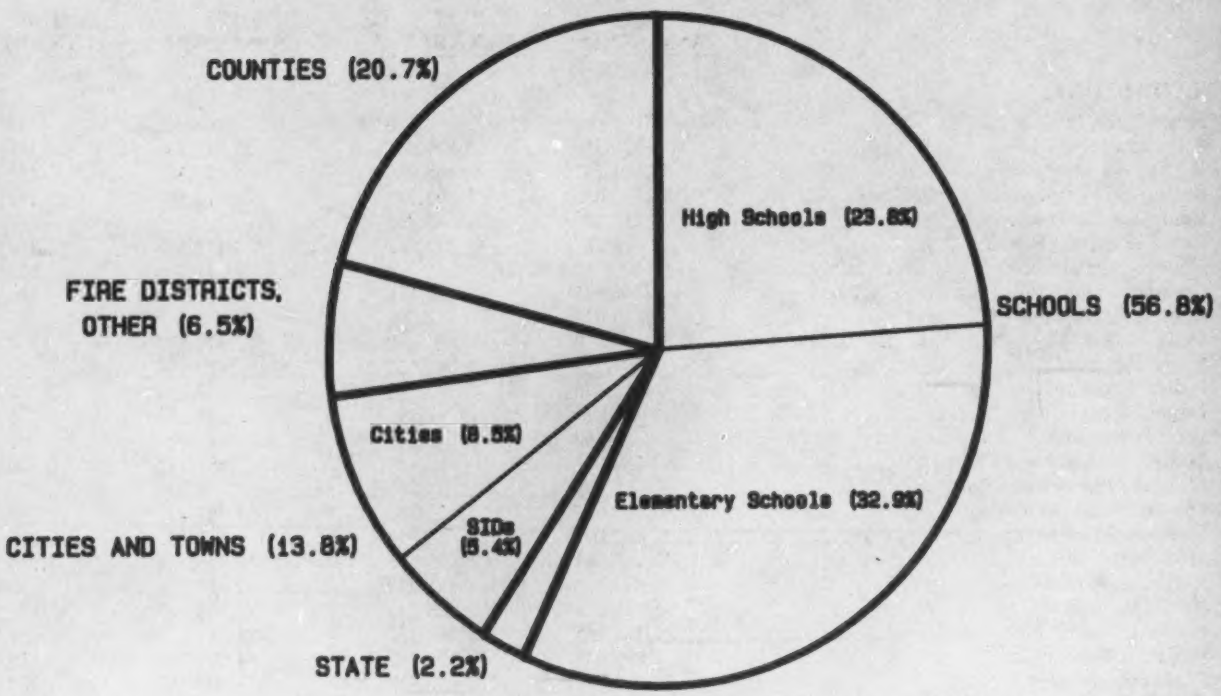
PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
WHEATLAND				
Burlington Northern	$ 4,291,336	$ 456,598	$ 2,413,792	$ 264,792
Conoco Pipe Line Co.	0	0	840,315	100,837
Continental Pipeline Co.	581,328	69,759	0	0
Fergus Electric Co-op	763,885	22,917	716,271	21,489
Mid-Rivers Telephone Co-op	512	16	465	14
Montana Power Company	8,744,367	1,049,327	8,753,607	1,050,432
Mtn. States Tel & Tel	1,955,764	234,691	1,912,324	229,479
Pacific Power & Light	2,211,199	265,343	2,161,024	259,323
Portland General Electric	4,321,860	518,623	4,060,021	487,203
Puget Sound Power & Light	7,504,917	900,590	6,629,281	795,514
Triangle Telephone Co-op	5,255	158	5,086	153
Washington Water Power Co.	4,439,276	532,713	4,270,255	512,430
Western TeleCommunications	37,786	4,535	39,849	4,782
TOTAL	$ 34,857,485	$ 4,055,270	$ 31,802,290	$ 3,726,448
WIBAUX				
Belle Fourche Pipeline Co.	$ 3,432,899	$ 411,948	$ 3,050,244	$ 366,029
Burlington Northern	3,566,359	379,460	1,971,707	216,296
Butte Pipeline Co.	159,664	19,161	155,277	18,634
Goldenwest Electric Co-op	951,981	28,559	974,229	29,228
McKenzie Electric Co-op	63,217	1,897	55,818	1,675
Mid-Rivers Telephone Co-op	173,240	5,197	168,620	5,058
Montana Dakota Utilities	542,765	65,130	510,004	61,200
Mtn. States Tel & Tel	1,007,123	120,854	929,460	111,536
Reservation Telephone Co-op	10,275	308	10,275	308
Texaco Pipeline-Mondak System	0	0	282,298	33,876
Wesco Pipeline - Little Misso	133,044	15,965	0	0
Wesco Pipeline - Poplar	75,886	9,106	0	0
Williston Basin Interstate Pipeline	418,330	50,200	466,138	55,936
TOTAL	$ 10,534,783	$ 1,107,785	$ 8,574,070	$ 899,776

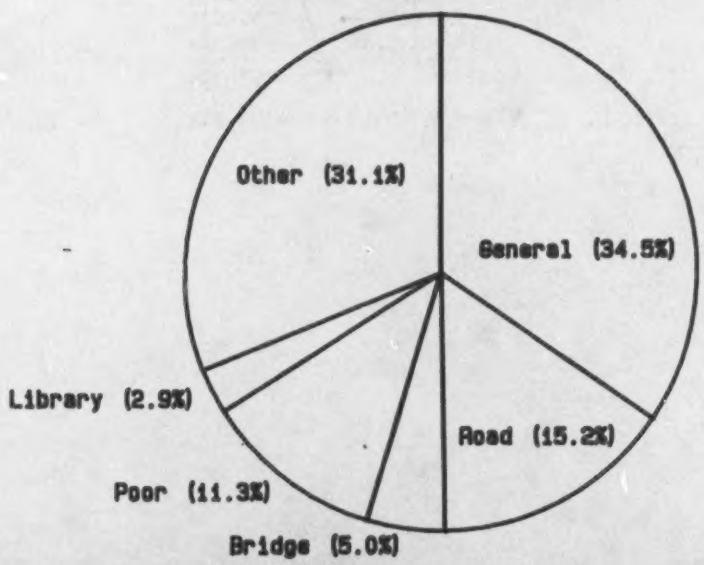
PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
YELLOWSTONE				
Ameriflight, Inc.	$ 0	$ 0	$ 147,901	$ 17,749
American Tel & Tel	29,221,358	3,506,565	28,317,859	3,398,145
Big Sky Airways	1,382,247	165,869	1,679,385	201,527
Burlington Northern	82,772,010	8,806,945	46,612,809	5,113,422
California Air Charter	132,429	15,892	0	0
Cenex - Products Pipeline	2,815,727	337,889	2,517,125	302,057
Conoco Pipe Line Co.	0	0	5,111,369	613,366
Continental Airlines	2,771,815	332,618	2,401,768	288,212
Continental Pipeline Co.	5,100,831	612,098	0	0
Delta Airlines	0	0	2,671,873	320,625
Exxon Pipeline Co.	559,382	67,127	455,109	54,613
Federal Express	21,376	2,565	38,694	4,643
Fergus Electric Co-op	243,017	7,291	227,257	6,817
Great American	25,360	3,043	10,267	1,232
Mid-Rivers Telephone Co-op	514,264	15,427	695,117	20,853
Mid-Yellowstone Electric Co-op	8,899	267	8,430	253
Montana Dakota Utilities	8,426,035	1,011,125	7,791,540	934,991
Montana Power Company	103,442,093	12,413,053	102,822,002	12,338,638
Mtn. States Tel & Tel	72,463,363	8,695,601	66,169,228	7,940,306
Northwest Airlines, Inc.	3,293,430	395,210	2,421,916	290,631
Pacific Power & Light	6,735,072	808,211	6,802,983	816,336
Portland General Electric	14,767,655	1,772,120	13,791,124	1,654,935
Project Telephone Co.	2,139,885	171,192	1,993,292	159,463
Puget Sound Power & Light	22,106,078	2,652,727	18,340,498	2,200,861
Triangle Telephone Co-op	580,336	17,411	542,886	16,286
United Airlines	2,709,141	325,096	2,833,426	340,013
United Parcel Service	35,383	4,246	889,462	106,735
Washington Water Power Co.	11,749,017	1,409,879	11,440,145	1,372,817
Western Airlines	2,638,531	316,623	0	0
Western TeleCommunications	574,606	68,953	669,896	80,389
Western Union Telegraph Co.	161,115	19,334	131,173	15,741
Williston Basin Interstate Pipeline	1,069,438	128,334	1,236,084	148,328
Yellowstone Pipeline Co.	1,610,225	193,228	1,859,859	223,183
Yellowstone Valley Elec. Co-op	14,882,993	446,489	14,327,995	429,837
TOTAL	$ 394,953,111	$ 44,722,428	$ 344,958,472	$ 39,413,004
TOTAL - STATE	**$4,640,387,208**	**$ 520,715,338**	**$4,225,652,184**	**$ 475,879,770**

PROPERTY TAXES LEVIED IN 1988



COUNTIES BREAKDOWN



TAXES LEVIED IN MONTANA 1987 — 1988

	1987	1988
Market Valuation	$ 27,385,847,158	$ 26,582,138,538
Taxable Valuation	$ 2,000,744,543	$ 1,942,949,796
State		
University Millage	$ 11,992,414	$ 11,640,744
Livestock	1,778,222	2,053,744
	$ 13,770,636	$ 11,640,744
County		
General	$ 42,267,956	$ 37,648,659
Road	19,871,102	16,630,659
Bridge	5,475,838	5,430,277
Poor	12,952,451	12,393,027
Bond Interest and Sinking	1,377,151	2,674,213
County Fair	1,747,313	1,699,254
Library	3,150,452	3,142,266
Agricultural Extension	1,635,059	1,679,060
Planning	404,138	525,478
Health and Sanitation	834,801	842,958
Hospital	1,869,701	1,399,256
Airport	1,293,880	1,382,557
Other	25,880,132	23,753,501
	$ 118,759,974	$ 109,201,165
School		
Elementary	$ 183,403,476	$ 173,365,105
High School	133,857,554	125,546,827
	$ 317,261,030	$ 298,911,932
Miscellaneous Districts		
Fire District	$ 6,486,347	$ 7,498,817
Other	29,174,591	26,596,421
	$ 35,660,938	$ 34,095,238
Total All Taxes Except Cities and Towns	**$ 485,552,577**	**$ 453,849,079**
Cities and Towns		
General	$ 45,803,524	$ 44,572,613
Special Improvements	27,144,273	28,285,118
	$ 72,947,797	$ 72,857,731
Grand Total of All Taxes	**$ 558,500,374**	**$ 526,706,810**

TAXES LEVIED FOR STATE PURPOSES - 1987

COUNTY	University System 6.00 Mills	Livestock Sheep 75.00 Mills Other 80.00 Mills	Total of All State Taxes
Beaverhead	$ 89,583	$ 108,328	$ 197,911
Big Horn	683,673	64,263	747,936
Blaine	200,119	49,871	249,990
Broadwater	67,958	17,162	85,120
Carbon	144,238	31,149	175,387
Carter	32,318	48,585	80,903
Cascade	551,778	54,805	606,583
Chouteau	167,443	35,820	203,263
Custer	101,753	42,856	144,609
Daniels	45,451	10,789	56,240
Dawson	141,686	26,740	168,426
Deer Lodge	53,297	6,909	60,206
Fallon	388,018	28,779	416,797
Fergus	124,633	71,791	196,424
Flathead	503,407	17,502	520,909
Gallatin	400,919	45,296	446,215
Garfield	42,233	44,109	86,342
Glacier	188,164	17,725	205,889
Golden Valley	31,867	18,990	50,857
Granite	45,960	23,653	69,613
Hill	260,993	19,058	280,051
Jefferson	119,768	18,955	138,723
Judith Basin	54,606	39,506	94,112
Lake	186,786	37,825	224,611
Lewis & Clark	402,662	27,803	430,465
Liberty	87,993	8,852	96,845
Lincoln	213,370	5,933	219,303
Madison	106,593	74,742	181,335
McCone	54,222	24,849	79,071
Meagher	49,232	40,956	90,188
Mineral	51,560	1,150	52,710
Missoula	698,006	11,206	709,212
Musselshell	84,828	23,279	108,107
Park	121,306	37,355	158,661
Petroleum	14,731	20,535	35,266
Phillips	195,885	53,317	249,202
Pondera	109,039	18,178	127,217
Powder River	99,273	55,520	154,793
Powell	77,237	33,622	110,859
Prairie	29,638	26,047	55,685
Ravalli	170,177	34,472	204,649
Richland	364,254	26,762	391,016
Roosevelt	273,058	14,444	287,502
Rosebud	1,348,142	47,227	1,395,369
Sanders	194,359	16,099	210,458
Sheridan	228,281	13,755	242,036
Silver Bow	228,875	4,335	233,210
Stillwater	103,100	34,219	137,319
Sweet Grass	43,923	33,961	77,884
Teton	103,319	35,768	139,087
Toole	188,683	12,655	201,338
Treasure	30,842	17,995	48,837
Valley	196,446	46,310	242,756
Wheatland	45,168	24,293	69,461
Wibaux	85,200	14,203	99,403
Yellowstone	1,366,361	57,914	1,424,275
TOTAL	$ 11,992,414	$ 1,778,222	$ 13,770,636

TAXES LEVIED FOR STATE PURPOSES - 1988

COUNTY	University System 6.00 Mills	Per Capita Livestock *	Total of All State Taxes
Beaverhead	$ 87,201	$ 144,597	$ 87,201
Big Horn	632,665	85,075	632,665
Blaine	184,978	60,665	184,978
Broadwater	66,634	21,988	66,634
Carbon	152,267	41,882	152,267
Carter	30,448	61,778	30,448
Cascade	541,983	13,536	541,983
Chouteau	155,838	39,273	155,838
Custer	89,336	52,945	89,336
Daniels	39,538	13,592	39,538
Dawson	134,378	31,705	134,378
Deer Lodge	52,083	8,423	52,083
Fallon	421,682	33,212	421,682
Fergus	120,389	87,199	120,389
Flathead	508,974	18,901	508,974
Gallatin	394,321	52,137	394,321
Garfield	39,412	63,268	39,412
Glacier	199,429	20,363	199,429
Golden Valley	29,154	24,323	29,154
Granite	41,681	26,971	41,681
Hill	227,607	23,764	227,607
Jefferson	122,546	22,577	122,546
Judith Basin	49,948	49,164	49,948
Lake	182,919	7,742	182,919
Lewis & Clark	398,545	28,498	398,545
Liberty	83,578	11,159	83,578
Lincoln	189,035	6,409	189,035
Madison	101,531	91,278	101,531
McCone	51,287	29,244	51,287
Meagher	47,844	51,706	47,844
Mineral	46,541	1,618	46,541
Missoula	690,675	5,733	690,675
Musselshell	84,734	25,521	84,734
Park	120,805	42,223	120,805
Petroleum	18,194	29,730	18,194
Phillips	197,080	65,626	197,080
Pondera	107,907	20,448	107,907
Powder River	104,244	64,130	104,244
Powell	66,642	42,054	66,642
Prairie	25,950	31,361	25,950
Ravalli	169,099	41,144	169,099
Richland	398,400	30,530	398,400
Roosevelt	263,010	17,598	263,010
Rosebud	1,287,192	57,642	1,287,192
Sanders	177,532	19,792	177,532
Sheridan	232,824	3,279	232,824
Silver Bow	234,011	5,851	234,011
Stillwater	107,770	39,588	107,770
Sweet Grass	42,084	45,836	42,084
Teton	95,714	42,162	95,714
Toole	181,934	16,308	181,934
Treasure	26,494	21,551	26,494
Valley	178,479	56,398	178,479
Wheatland	42,754	32,626	42,754
Wibaux	100,208	16,368	100,208
Yellowstone	1,263,236	55,253	1,263,236
TOTAL	$ 11,640,744	$ 2,053,744	$ 11,640,744

*The 1987 Legislature repealed the state mill levy on livestock and replaced it with a per capita tax on livestock. The amounts collected are shown here for informational purposes, but are not included in property tax totals.

TAXES LEVIED FOR COUNTY PURPOSES - 1987

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	24.00	$ 359,527	13.00	$ 158,756	5.00	$ 74,562	12.00	$ 179,166
Big Horn	23.52	2,675,891	4.33	486,346	0.29	33,247	1.23	140,305
Blaine	19.85	660,251	15.00	470,030	3.52	117,983	2.71	91,446
Broadwater	22.54	255,067	11.72	115,682			6.06	69,311
Carbon	23.87	574,950	12.00	240,211	4.00	96,158	6.38	151,881
Carter	27.00	145,430	18.00	96,954	4.00	21,545	1.00	5,386
Cascade	25.00	2,299,076	15.00	543,592	4.00	367,852	12.00	1,103,555
Chouteau	21.20	592,501	15.00	382,384	4.00	113,934	2.45	68,727
Custer	27.00	457,889	18.00	156,794	2.00	33,918	9.92	168,232
Daniels	27.00	184,260	18.00	112,439	5.00	37,875	1.90	15,413
Dawson	25.00	594,509	15.00	238,856	6.96	157,750	5.84	133,199
Deer Lodge	150.47	1,336,595					12.00	106,594
Fallon	1.53	100,429	2.72	175,240	1.98	128,398	0.73	46,971
Fergus	25.00	519,303	15.00	227,520	3.80	78,934	9.23	191,727
Flathead	31.06	2,579,923	15.00	889,698	4.00	335,605	12.00	1,006,813
Gallatin	22.33	1,493,962	13.76	504,532	3.28	220,295	4.45	298,348
Garfield	25.00	175,970	18.00	120,483	4.00	28,155	1.00	8,834
Glacier	24.99	771,696	15.00	411,907	2.15	67,412	5.09	163,890
Golden Valley	24.77	131,269	18.00	89,711	4.00	21,245		
Granite	24.00	183,842	18.00	121,843	0.81	6,670	6.50	49,372
Hill	21.80	936,591	15.00	508,257	3.62	158,276	10.72	452,523
Jefferson	22.80	458,814	14.59	271,558	1.48	30,044	1.06	21,520
Judith Basin	27.00	246,929	20.48	185,729	4.00	37,034	2.19	19,931
Lake	24.92	774,241	15.00	392,109	2.00	65,612	12.00	373,571
Lewis & Clark	15.60	1,046,757	14.39	432,379	3.68	246,966	12.00	771,545
Liberty	23.24	340,261	14.36	199,063	2.13	32,252	0.59	8,500
Lincoln	9.80	348,504					12.00	426,740
Madison	27.00	479,671	10.51	186,717	2.33	41,394	4.36	77,458
McCone	26.49	239,955	18.00	146,132	0.82	13,783	5.00	40,216
Meagher	26.85	220,335	17.87	132,199	4.00	32,821	3.39	27,816
Mineral	27.00	232,020					12.00	103,120
Missoula	39.97	4,642,622	13.83	957,057	3.84	448,272	12.35	1,435,760
Musselshell	19.06	261,712	10.52	125,707	3.79	50,191	4.52	61,832
Park	23.80	481,182	11.64	141,068	3.64	73,593	12.00	243,371
Petroleum	12.00	30,150	2.00	5,771	2.50	6,482	2.50	6,253
Phillips	14.50	473,389	15.00	447,396	6.00	195,885	4.10	133,855
Pondera	25.00	454,328	15.00	222,348	4.00	72,693	8.00	145,385
Powder River	45.00	730,207	12.63	207,185	0.00	1,510	0.00	181
Powell	27.00	347,566	15.00	193,092	2.50	33,131	12.00	146,887
Prairie	21.14	107,451	11.34	50,712	2.96	14,680		-
Ravalli	23.19	643,024	12.58	286,352	4.82	136,709	12.00	340,355
Richland	13.70	783,772	15.00	810,229	0.70	52,973	3.60	205,217
Roosevelt	15.18	690,837	15.00	620,095	3.00	136,530	4.03	177,485
Rosebud	1.48	332,542	5.95	1,379,294	0.46	103,583	0.89	200,199
Sanders	19.50	631,667	15.00	451,852	5.00	161,966	4.00	129,573
Sheridan	7.96	302,966	12.00	456,562	3.00	114,141	1.30	49,151
Silver Bow	62.02	2,386,865	8.70	319,225	3.93	149,999	12.00	457,750
Stillwater	28.35	487,144	18.00	277,737	5.25	90,212	4.80	83,590
Sweet Grass	38.41	280,363	18.00	100,411	3.15	22,594	1.60	13,124
Teton	27.00	461,602	17.12	247,320	5.00	86,100	3.30	56,259
Toole	6.33	199,062	11.93	334,726	2.23	70,662	2.69	81,359
Treasure	27.00	138,791	18.00	87,810	3.45	17,903	2.84	14,599
Valley	16.52	530,635	15.00	420,965	5.25	169,287	5.18	166,974
Wheatland	27.00	203,263	18.00	119,959	4.00	30,119	7.20	53,610
Wibaux	20.22	285,412	15.00	205,054	4.00	56,799	0.88	12,557
Yellowstone	22.10	4,964,986	15.00	3,406,054	2.50	580,104	10.60	2,415,015
TOTAL		$42,267,956		$19,871,102		$ 5,475,838		$12,952,451

TAXES LEVIED FOR COUNTY PURPOSES - 1988

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	21.00	$ 242,517	13.00	$ 145,145	5.00	$ 57,016	9.00	$ 105,678
Big Horn	21.74	2,295,680	9.08	948,564	0.98	102,046	1.60	168,020
Blaine	19.49	601,266	15.00	59,982	5.30	160,981	2.51	77,717
Broadwater	21.59	240,182	5.38	52,541			5.96	66,233
Carbon	24.90	630,659	11.95	258,592	4.00	101,512	5.01	128,811
Carter	27.00	137,014	18.00	87,041	4.00	20,298	1.00	5,074
Cascade	25.00	2,258,263	15.00	535,843	4.00	361,322	12.00	1,083,967
Chouteau	25.00	643,189	15.00	353,490	4.00	103,892	2.80	72,159
Custer	32.68	477,958	20.72	158,714	2.30	33,790	11.39	167,357
Daniels	34.95	255,186	18.00	97,992	5.00	32,948	3.19	20,190
Dawson	29.89	660,189	15.00	233,060	5.00	115,685	5.45	122,797
Deer Lodge	149.08	1,294,839					12.00	104,165
Fallon	3.64	252,918	5.84	395,983	0.11	10,111	0.75	52,548
Fergus	25.00	501,622	15.00	218,681	3.80	76,247	9.23	185,199
Flathead	29.82	2,537,613	14.50	866,655	4.00	339,316	12.00	1,017,950
Gallatin	22.37	1,469,935	13.51	484,409	2.78	349,221	3.68	246,121
Garfield	25.00	164,218	18.00	112,802	4.00	26,275	1.00	6,569
Glacier	21.12	709,526	15.00	440,763	1.56	52,943	4.87	162,262
Golden Valley	25.00	9,356	18.00	81,469	4.00	19,436		
Granite	27.00	186,550	18.00	109,374	0.81	5,627	10.00	68,287
Hill	25.00	941,068	15.00	428,700	4.00	150,860	9.43	360,605
Jefferson	15.42	327,583	12.69	243,319	1.62	32,848	3.33	64,125
Judith Basin	29.86	245,383	22.23	159,211	4.61	37,695	2.39	19,675
Lake	25.00	762,061	15.00	381,406	4.00	119,362	13.00	395,034
Lewis & Clark	16.29	1,078,698	14.39	425,198	3.55	236,437	12.00	797,091
Liberty	22.82	318,044	14.36	197,858	4.00	54,981	0.19	2,805
Lincoln	11.44	355,744					12.00	378,069
Madison	27.00	456,887	10.51	154,847	2.33	39,428	4.36	73,778
McCone	31.80	264,603	18.00	140,027	5.00	42,739	1.97	15,276
Meagher	26.90	214,474	17.89	128,792	4.00	31,895	3.39	27,031
Mineral	27.00	209,437					12.00	93,083
Missoula	39.82	4,585,187	13.83	637,290	4.00	458,950	12.35	1,421,639
Musselshell	17.06	243,220	9.51	120,745		4,467	3.03	44,547
Park	23.80	479,195	11.64	143,295	3.64	73,289	0.69	13,185
Petroleum	12.00	36,388	3.00	8,718	2.50	7,581	1.50	4,645
Phillips	14.50	476,281	15.00	455,813	6.00	197,080	1.50	54,208
Pondera	32.64	576,895	15.00	220,515	4.00	71,938	7.72	139,212
Powder River	26.88	474,943	5.84	100,572				
Powell	25.70	286,225	15.00	136,476	2.50	27,767	12.00	126,125
Prairie	33.30	137,976	14.00	51,696	2.70	11,810	4.06	15,511
Ravalli	23.55	662,735	12.58	284,291	4.82	135,844	12.00	338,200
Richland	10.00	683,744	15.00	909,293	2.48	155,173	4.94	320,865
Roosevelt	15.18	665,413	15.00	602,742	3.00	131,505	4.03	176,655
Rosebud	1.73	359,234	3.29	824,214	0.45	97,731	0.87	188,310
Sanders	23.00	677,217	15.60	426,427	5.34	157,691	4.69	138,116
Sheridan	12.87	493,616	12.00	434,544		3,539	0.20	9,058
Silver Bow	67.60	2,621,721	9.30	358,999	3.65	143,099	12.00	468,021
Stillwater	29.24	524,404	18.00	289,833	5.00	82,488	4.80	75,897
Sweet Grass	37.88	265,866	18.00	94,951	3.15	22,095	1.93	13,427
Teton	30.00	430,717	18.43	247,667	6.00	79,763	5.88	52,643
Toole	11.42	332,239	9.00	253,693	1.65	51,632	1.48	48,216
Treasure	36.91	159,823	22.07	90,960	6.00	25,681	2.02	9,181
Valley	19.51	575,235	15.00	385,231	5.78	171,027	5.64	166,982
Wheatland	27.00	192,375	18.00	112,845	4.00	28,498	7.34	52,228
Wibaux	18.56	310,418	14.00	227,561	3.00	50,369	1.19	19,792
Yellowstone	25.00	654,930	15.00	1,311,830	2.62	526,349	11.50	2,408,688
TOTAL		$37,648,659		$16,630,659		$ 5,430,277		$12,393,027

TAXES LEVIED FOR COUNTY PURPOSES - 1987

	Bond Interest and Sinking		County Fair		Library		Agricultural Extension Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead		$	1.50	$ 22,395		$	1.70	$ 25,381
Big Horn								
Blaine			0.93	31,082	1.89	62,850	1.58	52,542
Broadwater			1.24	14,194	1.51	17,028	2.05	23,633
Carbon			0.26	6,685			1.70	40,856
Carter			1.50	8,080	1.30	7,002	3.50	18,853
Cascade			1.50	137,945			1.56	143,462
Chouteau			1.50	41,861	3.37	93,614	1.50	41,763
Custer			1.50	25,438				
Daniels	3.84	30,612	1.57	11,690	3.54	26,644	2.23	17,584
Dawson			1.50	35,421	2.70	61,304		
Deer Lodge								
Fallon			1.50	96,597	0.66	42,034		
Fergus			1.50	31,158			2.83	58,721
Flathead	0.27	22,485	0.75	67,236	5.00	419,506	0.50	44,613
Gallatin			1.20	80,497			1.72	112,741
Garfield	2.00	14,077	1.30	8,971	1.30	8,971	3.00	21,117
Glacier					1.91	60,510		
Golden Valley							1.89	10,084
Granite			0.35	2,681			3.40	25,889
Hill			0.72	32,744				
Jefferson			0.54	10,550	2.39	47,708	0.82	16,474
Judith Basin					2.67	24,300	2.77	24,370
Lake					1.17	36,423	1.84	57,281
Lewis & Clark	11.39	765,369	1.50	100,666	4.20	281,863	1.31	87,735
Liberty					2.70	39,371		
Lincoln			1.20	42,510	3.57	124,883	1.28	46,078
Madison	2.20	36,733	1.50	26,649	0.85	15,100		
McCone	1.74	15,206	0.80	7,123	1.46	13,819	2.76	24,912
Meagher					0.97	7,959		
Mineral	1.30	11,661	1.09	9,537	2.91	25,007	2.30	20,440
Missoula			1.48	172,852	4.37	509,639	1.30	151,912
Musselshell			1.24	17,489				
Park	1.90	38,937	1.35	27,294				
Petroleum					2.50	6,367		
Phillips			1.00	33,012				
Pondera			0.04	727	2.16	39,254	2.30	41,798
Powder River								
Powell			0.40	5,149			2.00	26,156
Prairie			1.50	7,422	2.71	13,808	4.50	22,087
Ravalli			1.50	42,544	0.55	15,599	1.98	56,453
Richland			0.55	32,120	0.26	15,022	1.10	63,605
Roosevelt			0.51	23,210	1.76	80,097	1.39	60,662
Rosebud			0.43	97,291	0.46	105,729		
Sanders	3.15	102,661	0.75	24,295	0.55	17,817		
Sheridan			0.28	10,539	1.07	40,140		
Silver Bow								
Stillwater	0.66	11,196			1.97	33,673	2.58	44,077
Sweet Grass	1.04	7,609	1.50	10,935			3.73	27,229
Teton					2.95	50,581		
Toole	2.48	76,412	1.50	47,171	0.84	26,629		
Treasure							1.84	9,454
Valley	1.43	44,217	1.50	49,111	3.04	98,345	1.73	55,768
Wheatland	0.00	1,596	1.00	7,662				
Wibaux			1.02	14,306			2.27	31,899
Yellowstone	0.89	198,380	1.19	272,474	3.00	681,856	0.57	129,430
TOTAL		$ 1,377,151		$ 1,747,313		$ 3,150,452		$ 1,635,059

TAXES LEVIED FOR COUNTY PURPOSES - 1988

	Bond Interest and Sinking		County Fair		Library		Agricultural Extension Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead		$	1.50	$ 17,104		$	1.95	$ 21,982
Big Horn								
Blaine			0.81	25,255	1.94	59,678	1.03	32,561
Broadwater			1.24	13,771	1.05	11,860	2.07	22,980
Carbon			0.66	16,262			1.69	42,901
Carter			1.00	4,601	0.50	2,538	1.00	5,074
Cascade			1.50	135,495			1.56	140,916
Chouteau			1.50	38,960	3.61	93,375	1.60	41,396
Custer			1.73	25,409	1.00	13,371	3.25	46,994
Daniels	5.25	33,687	1.50	9,929	4.74	30,462	2.56	16,657
Dawson	2.41	54,089	1.50	33,594	2.89	64,367		
Deer Lodge								
Fallon			1.20	84,808	0.45	31,903		
Fergus			1.50	30,097			2.77	55,759
Flathead	0.11	10,706	0.75	63,621	5.00	424,146	0.95	77,636
Gallatin			1.30	84,881	1.50	53,706	1.51	100,402
Garfield	2.00	13,138	1.50	9,706	1.30	8,540	3.00	19,706
Glacier					2.20	72,578		
Golden Valley							1.63	8,007
Granite			0.27	1,903			3.40	23,619
Hill			1.29	47,672				
Jefferson	3.87	84,540	0.75	14,959	2.39	48,814	1.00	20,116
Judith Basin					3.08	25,183	3.19	26,087
Lake			0.25	7,299	1.17	35,669	1.84	56,096
Lewis & Clark	9.27	626,054	1.50	99,637	4.20	278,981	1.29	85,784
Liberty					2.57	35,851		
Lincoln			1.34	41,818	3.57	112,475	1.01	32,591
Madison	2.20	37,228	1.50	25,383	0.85	14,384		
McCone	1.20	10,991	0.85	7,198	1.77	14,708	2.49	21,650
Meagher					0.97	7,734		
Mineral	2.76	21,374	1.51	11,523	3.43	26,371	3.32	25,291
Missoula	0.78	89,788	1.48	170,366	4.37	503,042	1.30	149,647
Musselshell	19.07	257,505	0.21	4,179				
Park	1.46	29,847	1.35	27,181				
Petroleum					2.50	7,581		
Phillips			1.00	32,847				
Pondera			0.04	719	2.00	36,181	2.07	37,532
Powder River								
Powell			0.40	4,442			2.20	24,315
Prairie			1.50	6,502	3.15	13,421	4.73	20,355
Ravalli			1.50	42,275	0.55	15,501	1.98	55,803
Richland			0.58	38,352	0.20	13,600	0.90	60,827
Roosevelt			0.51	22,356	1.76	77,149	1.39	60,930
Rosebud	0.14	30,797	0.41	88,720	0.42	92,819		
Sanders			1.25	36,512	0.55	16,274		
Sheridan			0.76	28,925	1.04	40,391		
Silver Bow								
Stillwater					1.97	35,384	2.58	46,340
Sweet Grass	0.96	6,760	1.50	10,521	2.30	12,133	3.48	24,491
Teton	7.78	96,672			2.93	47,060	3.06	47,857
Toole	6.19	181,516	1.50	45,483	0.72	22,164		
Treasure							2.06	9,026
Valley	1.64	48,424	1.50	44,620	2.38	71,927	1.90	56,227
Wheatland			1.00	7,126				
Wibaux			0.61	10,297			1.89	31,666
Yellowstone	4.97	1,041,097	1.07	226,946	3.20	670,945	0.62	129,839
TOTAL		$ 2,674,213		$ 1,699,254		$ 3,142,266		$ 1,679,060

TAXES LEVIED FOR COUNTY PURPOSES - 1987

	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead		$		$	3.00	$ 44,791	1.50	$ 22,395		$
Big Horn										
Blaine			0.47	15,463			1.37	44,903	0.22	9,505
Broadwater							0.15	1,613	4.00	45,305
Carbon									1.71	42,522
Carter					11.06	58,956	2.00	10,773	4.00	21,545
Cascade										
Chouteau							1.59	44,372	1.89	51,996
Custer							1.50	25,438	5.00	84,795
Daniels					8.00	60,601			4.00	30,301
Dawson							2.31	55,174	5.00	118,072
Deer Lodge										
Fallon					6.15	390,706	1.05	66,557		
Fergus									5.00	103,861
Flathead							2.00	167,801	6.00	503,407
Gallatin			2.72	178,372			0.02	7,279	5.99	400,313
Garfield			10.00	70,387			1.00	7,039	2.50	18,195
Glacier					10.00	313,546	1.57	49,377	3.84	118,318
Golden Valley									4.00	21,245
Granite			1.10	8,313	6.00	47,521	0.50	3,937	4.00	30,640
Hill	0.75	32,520	0.85	36,870			0.21	9,306	4.40	195,622
Jefferson									4.93	98,303
Judith Basin									4.00	36,614
Lake			3.22	100,242			1.84	57,281	5.00	155,655
Lewis & Clark			4.39	294,615			2.00	134,220	6.00	402,662
Liberty					3.50	52,143			2.00	29,016
Lincoln	1.18	41,535					0.85	31,346	5.83	207,325
Madison	0.22	3,908					2.00	35,531	5.00	88,828
McCone					16.58	146,938			4.00	36,148
Meagher					3.00	24,616			4.00	32,822
Mineral	2.82	24,376	1.16	9,731	9.00	77,340	1.01	8,294	4.00	34,373
Missoula	1.60	186,522					2.00	232,669	7.21	838,770
Musselshell					6.00	77,502			5.48	75,599
Park							0.41	8,290	4.56	92,193
Petroleum										
Phillips	0.10	3,265							3.00	97,943
Pondera					10.00	181,731			4.02	73,860
Powder River										
Powell	1.80	23,171			3.00	39,251	0.50	6,278	4.00	51,491
Prairie					20.00	98,845			4.00	19,605
Ravalli	0.95	26,945					0.28	7,942	5.00	141,815
Richland	0.13	8,019					0.97	60,031		
Roosevelt							0.45	20,479	1.51	68,719
Rosebud					0.15	35,225				
Sanders			3.4	110,138			0.25	8,150		
Sheridan	1.35	49,162					0.26	9,696	1.30	49,494
Silver Bow							2.00	73,324	13.38	516,184
Stillwater									3.86	65,617
Sweet Grass	0.44	3,457	0.50	3,664	3.31	24,861	0.32	2,230	4.00	29,282
Teton					6.06	105,053	0.45	7,683	4.66	79,778
Toole	0.04	1,258			1.47	45,506	0.68	21,492	2.27	71,386
Treasure									1.76	9,050
Valley							1.44	46,418	2.62	85,136
Wheatland			0.93	7,006			0.86	6,562	4.00	30,114
Wibaux					3.17	44,569				
Yellowstone									5.40	1,226,664
Total		$ 404,138		$ 834,801		$1,869,701		$1,293,880		$6,540,088

TAXES LEVIED FOR COUNTY PURPOSES - 1988

	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead		$		$	3.00	$ 34,209	1.50	$ 17,104		
Big Horn										
Blaine			0.43	13,397			1.36	41,876	1.26	37,472
Broadwater							0.34	3,694	4.00	44,423
Carbon							0.44	10,630	3.01	74,804
Carter					10.00	50,746	2.00	10,150	4.00	20,298
Cascade									6.00	541,983
Chouteau							1.59	41,297	2.29	58,832
Custer							1.50	22,334	5.75	84,475
Daniels					8.00	52,717	2.00	11,048	4.00	26,359
Dawson	0.13	2,666					1.66	38,406	5.00	111,982
Deer Lodge										
Fallon					2.52	181,987	0.70	49,734		
Fergus			1.05	20,055					5.00	100,325
Flathead	1.65	94,919	1.47	100,473			2.00	169,658	6.00	508,974
Gallatin			2.35	156,495			2.00	131,440	5.99	393,663
Garfield					10.00	65,687	1.00	6,569	2.50	16,422
Glacier					10.00	332,348	1.63	54,061	3.17	106,599
Golden Valley									4.00	19,436
Granite			4.00	26,809			2.00	13,388	4.00	27,787
Hill	1.00	37,361	1.00	37,589			0.24	8,967	6.00	223,952
Jefferson									4.97	101,440
Judith Basin									4.37	35,966
Lake			2.80	85,905			1.50	46,169	5.00	152,433
Lewis & Clark	1.69	112,256	4.39	291,602			2.00	132,848	7.00	460,110
Liberty					3.50	48,755			2.07	28,806
Lincoln	0.92	29,728					1.13	34,802	6.00	188,550
Madison	0.22	3,723					2.00	33,844	5.00	84,608
McCone					17.30	146,898			4.73	39,439
Meagher					3.00	23,922			4.00	31,895
Mineral	0.64	5,952	1.42	10,897	6.00	47,900	1.62	12,289	4.00	31,028
Missoula	1.60	184,180					2.00	230,225	7.21	829,962
Musselshell					0.73	16,520			3.54	52,279
Park							0.40	8,064	4.56	91,812
Petroleum										
Phillips	0.10	3,285							2.25	75,333
Pondera					9.00	163,186			3.70	66,966
Powder River										
Powell	2.00	22,093			2.00	22,809	0.50	5,553	6.50	70,703
Prairie					24.71	104,599			5.86	24,407
Ravalli	0.95	26,774					0.28	7,891	5.00	140,917
Richland		694					0.95	63,187		
Roosevelt							0.45	19,726	1.51	66,190
Rosebud										
Sanders							0.09	2,815		
Sheridan		1,592					0.12	4,822		
Silver Bow							2.00	78,004	9.35	375,357
Stillwater						591	3.86	69,333		
Sweet Grass		145			3.31	23,216	0.85	5,785	4.00	28,056
Teton							0.30	7,178	5.00	74,338
Toole		110			5.00	148,853	0.12	5,184	2.27	68,832
Treasure									2.13	9,288
Valley							1.58	46,759	2.85	84,384
Wheatland			0.71	5,169			1.00	7,056	4.00	28,498
Wibaux										
Yellowstone									6.00	1,254,894
TOTAL		$ 525,478		$ 748,391		$1,464,943		$1,382,557		$6,963,610

TAXES LEVIED FOR COUNTY PURPOSES - 1987

	Weed Control		Senior Citizens		Other		Total County Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	2.00	$ 29,860	0.50	$ 7,464	15.25	$ 227,777	79.45	$ 1,152,074
Big Horn					4.17	472,541	33.54	3,808,330
Blaine	0.73	25,000			3.62	118,332	51.88	1,699,387
Broadwater	2.00	22,624	1.66	18,796	13.90	157,607	66.83	740,860
Carbon	2.00	48,079			2.25	47,930	54.17	1,249,272
Carter	2.00	10,773	1.00	5,386	29.50	160,061	105.86	570,744
Cascade	2.00	183,826	0.94	86,445	26.19	2,408,611	88.19	7,274,364
Chouteau	2.00	55,538	1.00	27,907	16.82	468,947	72.32	1,983,544
Custer	2.00	33,918	1.00	16,960	12.83	219,549	80.75	1,222,931
Daniels	1.24	9,250	6.27	68,200	82.59	604,869		
Dawson			1.16	27,393	10.92	266,304	76.39	1,687,982
Deer Lodge					1.00	8,883	163.47	1,452,072
Fallon	0.95	61,955			4.71	300,197	21.98	1,409,084
Fergus	0.50	10,386	0.71	14,909	9.54	204,177	73.11	1,440,696
Flathead	1.42	119,306	0.75	64,363	18.27	1,553,083	97.02	7,773,839
Gallatin	0.85	56,797	0.98	65,546	11.48	762,649	68.78	4,181,331
Garfield			0.50	4,416	1.00	6,740	70.60	493,355
Glacier	0.87	26,656	0.33	11,786	3.40	104,952	69.15	2,100,050
Golden Valley	2.00	10,622	0.51	2,785	0.98	5,513	56.15	292,474
Granite	2.00	15,320	1.00	7,660	24.80	188,526	92.46	692,214
Hill	0.68	29,760	0.72	32,107	3.51	154,836	62.98	2,579,412
Jefferson	2.00	39,922	1.00	19,961	15.28	313,424	66.89	1,328,278
Judith Basin	2.00	18,202	0.84	7,645	16.10	145,023	82.05	745,777
Lake	1.84	57,281	0.86	27,007	7.60	234,552	77.29	2,331,255
Lewis & Clark	1.70	114,087	1.19	79,807	3.82	246,262	83.17	5,004,933
Liberty	1.70	24,953	1.00	14,666	4.17	60,562	55.39	800,787
Lincoln	0.80	28,779	1.00	35,825	2.54	90,787	40.05	1,424,312
Madison	2.00	35,531			7.75	137,683	65.72	1,165,203
McCone	2.00	18,074			16.08	143,088	95.73	845,394
Meagher	2.00	16,411			8.14	67,157	70.22	562,136
Mineral	1.50	13,128	1.00	8,593	18.29	158,186	85.38	735,806
Missoula	0.61	70,868	0.79	91,807	8.68	1,017,041	98.03	10,755,791
Musselshell	1.17	16,840			12.05	172,309	63.83	859,181
Park	1.64	33,157	0.53	10,715	4.56	93,218	66.03	1,243,018
Petroleum					2.00	5,139	23.50	60,162
Phillips	1.00	32,647			1.25	40,809	45.95	1,458,201
Pondera	2.00	36,346	1.00	18,173	22.96	403,555	96.48	1,690,198
Powder River					1.78	30,099	59.42	969,182
Powell	1.60	20,849	1.70	21,441	6.90	92,205	78.40	1,006,667
Prairie	1.72	8,657	2.00	9,883	8.18	37,066	80.05	390,216
Ravalli	0.88	27,077	1.00	28,363	13.98	411,046	78.71	2,164,224
Richland	0.85	51,285	0.27	17,217	1.15	86,197	38.28	2,185,687
Roosevelt	0.94	42,779	0.40	18,204	0.01	10,839	44.18	1,949,936
Rosebud	0.29	64,037	0.15	33,387	1.09	202,991	11.34	2,554,278
Sanders	0.55	17,817	0.80	25,084	4.92	172,050	57.87	1,853,070
Sheridan	0.80	29,801	0.72	27,915	2.00	77,495	32.04	1,217,062
Silver Bow	0.84	32,243	1.52	58,581	14.08	527,964	118.47	4,522,135
Stillwater	2.00	34,367			6.87	118,459	74.34	1,246,072
Sweet Grass	2.00	14,641	0.21	1,464	4.41	31,778	82.62	573,642
Teton	2.00	34,440	1.00	17,220	9.58	164,350	79.12	1,310,386
Toole	0.00	4,063	1.00	31,447	7.15	231,425	40.61	1,242,598
Treasure	2.00	10,276			8.67	44,549	65.56	332,432
Valley	1.45	46,745					55.16	1,713,601
Wheatland	1.00	7,759			20.43	153,110	84.42	620,760
Wibaux	1.52	21,409	0.40	5,681	0.52	7,674	49.00	685,360
Yellowstone	0.47	106,238	0.53	119,217	11.89	2,702,932	74.14	16,803,350
TOTAL		$ 1,880,379		$ 1,123,226		$16,336,439		$118,759,974

TAXES LEVIED FOR COUNTY PURPOSES - 1988

	Weed Control		Senior Citizens		Other		Total County Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	2.00	$ 22,805	0.50	$ 5,701	21.00	$ 233,612	79.45	$ 902,873
Big Horn					6.81	713,144	40.21	4,227,454
Blaine	1.45	43,664	0.39	11,977	4.42	134,821	55.40	1,300,647
Broadwater	2.00	22,211	1.34	15,020	15.52	171,660	60.49	664,575
Carbon	2.00	50,755			3.69	91,419	57.35	1,406,345
Carter	2.00	10,150	1.00	5,074	14.50	74,056	86.00	432,114
Cascade	1.94	175,629	0.94	84,910	20.38	1,839,705	88.32	7,158,033
Chouteau	2.00	51,946	1.00	25,973	21.15	542,337	81.54	2,066,846
Custer	1.00	16,407	1.00	14,889	11.66	171,848	93.98	1,233,546
Daniels	1.01	6,804			15.71	68,486	105.91	662,465
Dawson	0.32	6,562	0.78	18,187	6.70	152,663	76.73	1,614,247
Deer Lodge	1.98	16,107			2.32	19,419	165.38	1,434,530
Fallon	0.27	19,755			1.91	138,277	17.39	1,218,024
Fergus	0.50	10,032	0.71	14,246	9.89	195,282	74.45	1,407,545
Flathead	1.42	120,626	0.75	63,621	20.22	1,678,843	100.65	8,074,757
Gallatin	1.04	67,295	1.00	65,609	9.38	617,119	68.41	4,220,296
Garfield	0.50	2,915	0.50	3,285	4.00	24,057	74.30	479,889
Glacier	0.58	19,815	1.00	31,990	2.51	85,103	63.64	2,067,988
Golden Valley	1.35	6,775	0.43	2,116	0.81	3,992	55.22	150,587
Granite	2.00	13,894	1.00	6,946	19.98	142,445	92.46	626,629
Hill	1.35	49,530	1.00	37,297	5.78	214,003	71.08	2,537,604
Jefferson	2.00	40,848	1.00	20,425	7.44	153,225	56.48	1,152,242
Judith Basin	2.00	16,649			17.57	145,559	89.30	711,408
Lake	2.00	60,767	0.86	26,219	6.83	209,218	79.25	2,337,638
Lewis & Clark	1.60	106,764	1.14	75,918	4.16	265,683	84.47	5,073,061
Liberty	1.70	23,681	1.00	13,930	3.18	44,688	55.39	769,399
Lincoln	1.05	32,367	1.00	31,506	2.57	80,885	42.03	1,318,535
Madison	2.00	33,844			7.75	131,143	65.72	1,089,097
McCone	2.00	17,096			15.51	133,350	102.62	853,975
Meagher	2.00	15,948			8.94	70,918	71.09	552,609
Mineral	1.39	10,832	1.00	7,757	20.79	159,509	86.88	673,243
Missoula	0.61	70,218	0.79	90,939	8.47	999,658	98.61	10,421,091
Musselshell	0.89	12,899		0.49		7,922	54.52	764,283
Park	1.64	33,020	0.53	10,671	16.63	334,760	66.34	1,244,319
Petroleum					0.25	734	21.75	65,647
Phillips	1.00	32,847			1.00	15,337	42.35	1,343,031
Pondera	2.00	35,969	1.00	17,984	9.51	188,852	88.68	1,555,949
Powder River					1.75	30,436	34.47	605,951
Powell	1.60	17,770	1.70	18,881	8.95	98,183	81.05	861,342
Prairie	2.00	8,518	2.00	8,666	8.38	36,175	106.39	439,636
Ravalli	0.88	24,801	0.92	26,147	10.68	310,006	75.69	2,071,185
Richland	0.54	37,510	0.23	15,486	0.77	53,156	36.59	2,351,887
Roosevelt	0.94	41,205	0.40	17,534	0.01	439	44.18	1,881,844
Rosebud	0.28	60,808	0.15	31,321	0.16	79,023	7.91	1,852,977
Sanders	1.50	59,629	1.14	33,732	7.94	237,584	61.10	1,785,997
Sheridan	0.95	36,687	0.90	34,711		3,892	28.84	1,091,777
Silver Bow	1.07	41,122	1.38	54,194	14.75	573,500	121.10	4,714,017
Stillwater	2.00	35,923			6.87	123,399	74.32	1,283,592
Sweet Grass	2.00	14,028	0.16	1,139	8.77	54,461	88.29	577,074
Teton	2.00	31,905	1.00	15,952	6.83	104,967	89.21	1,236,719
Toole	1.52	41,897	1.00	30,323	2.77	85,043	44.64	1,315,185
Treasure	2.00	8,831			6.31	28,615	79.50	341,405
Valley	1.52	45,094					59.30	1,695,910
Wheatland	1.28	8,982			19.55	139,728	83.88	582,505
Wibaux	0.88	14,867	0.27	4,544	3.86	64,421	44.26	733,935
Yellowstone	0.55	114,684	0.56	117,485	7.09	1,508,019	78.18	9,965,706
TOTAL		$ 1,921,687		$ 1,112,305		$13,784,779		$109,201,165

TAXES LEVIED FOR SCHOOL PURPOSES - 1987

	Elementary		High School		Total Average School Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	114.74	$ 1,708,613	76.97	$ 1,152,806	191.70	$ 2,861,419
Big Horn	79.11	4,453,862	36.46	4,173,338	115.57	8,627,200
Blaine	66.29	2,200,027	49.92	1,653,202	116.21	3,853,229
Broadwater	72.64	821,208	51.89	586,560	124.53	1,407,768
Carbon	82.68	2,012,142	58.45	1,432,650	141.13	3,444,792
Carter	79.20	424,931	78.29	415,757	157.49	840,688
Cascade	147.32	13,567,461	97.81	9,018,194 *	245.13	22,585,655
Chouteau	84.46	2,366,454	72.25	2,017,547	156.71	4,384,001
Custer	141.39	2,391,591	135.21	2,274,718 *	276.60	4,666,309
Daniels	99.00	753,935	97.11	738,582	196.11	1,492,517
Dawson	86.34	2,023,932	146.91	3,262,956 *	233.25	5,286,888
Deer Lodge	117.63	1,054,278	83.12	748,497	200.75	1,802,775
Fallon	49.65	3,197,625	39.49	2,539,020	89.14	5,736,645
Fergus	115.13	2,402,010	91.19	1,984,213	206.31	4,386,223
Flathead	86.51	7,492,438	99.74	8,351,726 *	186.25	15,844,164
Gallatin	117.59	7,885,213	80.14	5,371,574	197.73	13,256,787
Garfield	57.45	407,525	55.17	385,553	112.62	793,078
Glacier	102.63	3,186,601	70.94	2,200,535	173.58	5,387,136
Golden Valley	87.07	462,903	60.53	321,386	147.60	784,289
Granite	119.46	919,048	67.86	527,324	187.32	1,446,372
Hill	115.46	5,021,268	66.82	2,899,728	182.27	7,920,996
Jefferson	105.04	2,123,463	84.36	1,701,518	189 40	3,824,981
Judith Basin	87.70	814,096	70.44	645,224	158.14	1,459,320
Lake	92.76	2,895,633	57.45	1,792,600	150.21	4,688,233
Lewis & Clark	145.18	9,760,821	97.39	6,551,674 *	242.57	16,312,495
Liberty	61.19	898,273	59.23	866,754	120.43	1,765,027
Lincoln	103.14	3,676,148	76.58	2,720,001 *	179.72	6,396,149
Madison	86.26	1,529,673	67.90	1,205,323	154.16	2,734,996
McCone	75.27	712,971	70.35	626,577	145.62	1,339,548
Meagher	61.65	516,372	50.69	418,039	112.34	934,411
Mineral	122.77	1,071,925	80.16	698,228	202.93	1,770,153
Missoula	124.97	14,582,004	88.04	10,279,199 *	213.02	24,861,203
Musselshell	69.84	956,877	60.85	827,685	130.69	1,784,562
Park	104.98	2,119,512	73.93	1,497,179	178.90	3,616,691
Petroleum	94.78	230,485	87.76	211,530	182.54	442,015
Phillips	64.70	2,105,281	56.37	1,860,750	121.07	3,966,031
Pondera	96.63	1,750,033	71.22	1,292,033	167.85	3,042,066
Powder River	70.37	1,170,359	47.94	784,218	118.31	1,954,577
Powell	142.83	1,778,921	71.74	918,527	214.57	2,697,448
Prairie	66.81	326,516	57.66	280,840	124.47	607,356
Ravalli	96.61	2,733,594	64.92	1,840,279	161.52	4,573,873
Richland	65.69	3,917,552	40.49	2,434,079	106.18	6,351,631
Roosevelt	70.77	3,205,294	56.64	2,513,805	127.41	5,719,099
Rosebud	48.92	10,963,100	34.53	7,912,530	83.45	18,875,630
Sanders	80.30	2,613,249	47.29	1,546,108	127.59	4,159,357
Sheridan	65.93	2 480,611	49.55	1,868,793	115.48	4,349,404
Silver Bow	188.39	7,157,921	105.18	3,991,797 *	293.58	11,149,718
Stillwater	84.46	1,456,885	64.89	1,118,398	149.36	2,575,283
Sweet Grass	81.59	597,783	94.83	694,170	176.42	1,291,953
Teton	88.84	1,527,854	73.93	1,274,340	162.77	2,802,194
Toole	63.49	1,984,754	53.76	1,668,509	117.25	3,653,263
Treasure	78.39	402,764	58.50	299,668	136.89	702,432
Valley	102.86	3,340,232	78.20	2,538,974	181.06	5,879,206
Wheatland	67.14	512,940	72.65	553,230	139.79	1,066,170
Wibaux	53.63	759,902	32.91	467,869	86.54	1,227,771
Yellowstone	114.07	25,976,613	70.38	16,001,240 *	184.45	41,977,853
TOTAL		$183,403,476		$133,957,554		$317,361,030

* Includes Vo-tech and Community College Levies

TAXES LEVIED FOR SCHOOL PURPOSES - 1988

	Elementary		High School		Total Average School Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	113.32	$ 1,649,509	69.22	$ 1,014,985	182.54	$ 2,664,494
Big Horn	39.16	4,159,856	36.20	3,839,330	75.36	7,999,186
Blaine	68.82	2,114,141	51.99	1,599,809	120.82	3,713,950
Broadwater	72.29	802,327	58.34	645,027	130.62	1,447,354
Carbon	80.84	2,059,193	59.83	1,521,847	140.67	3,581,040
Carter	73.53	373,806	46.24	258,462	119.77	632,268
Cascade	142.11	12,890,098	92.73	8,828,688 *	234.84	21,718,786
Chouteau	87.56	2,279,804	73.29	1,903,831	160.85	4,183,635
Custer	152.14	2,250,053	148.60	2,192,212 *	300.74	4,442,265
Daniels	118.18	766,961	112.66	732,965	230.84	1,499,926
Dawson	82.37	1,839,927	128.00	2,767,212 *	210.37	4,607,139
Deer Lodge	126.11	1,089,963	103.04	883,567	229.15	1,973,530
Fallon	46.97	3,308,193	34.47	2,432,554	81.44	5,740,747
Fergus	113.94	2,279,089	108.63	2,129,535	222.57	4,408,624
Flathead	114.14	9,657,185	94.01	8,002,334 *	208.15	17,659,519
Gallatin	119.02	7,832,365	80.27	5,281,579	199.28	13,113,944
Garfield	48.14	327,605	49.34	328,410	97.48	656,015
Glacier	93.31	3,120,051	61.73	2,068,264	155.04	5,188,315
Golden Valley	85.42	415,212	63.35	306,695	148.77	721,907
Granite	119.08	827,702	71.55	496,426	190.63	1,324,128
Hill	120.30	4,561,041	68.52	2,594,980	188.82	7,156,021
Jefferson	111.44	2,266,430	73.36	1,531,112	184.81	3,797,542
Judith Basin	81.70	358,462	72.64	361,939	154.34	720,401
Lake	90.03	2,755,111	58.19	1,773,257	148.22	4,528,368
Lewis & Clark	147.23	6,363,021	98.26	4,493,818 *	245.50	10,856,839
Liberty	60.98	852,700	62.73	874,006	123.71	1,726,706
Lincoln	118.00	3,677,677	86.67	2,698,145 *	204.67	6,375,822
Madison	83.54	1,411,799	69.05	1,164,503	152.59	2,576,302
McCone	80.90	682,733	67.12	578,154	148.02	1,260,887
Meagher	59.49	481,043	47.61	381,060	107.10	862,103
Mineral	136.60	1,054,499	88.45	682,029	225.05	1,736,528
Missoula	126.81	14,622,202	90.07	10,403,097 *	216.88	25,025,299
Musselshell	46.25	683,951	42.68	623,743	88.92	1,307,694
Park	96.04	1,938,547	70.27	1,416,981	166.31	3,355,528
Petroleum	89.90	273,076	66.20	202,809	156.10	475,885
Phillips	59.36	1,950,878	51.10	1,711,792	110.46	3,662,670
Pondera	91.86	1,659,684	61.55	1,120,083	153.41	2,779,767
Powder River	49.89	887,398	48.35	839,839	98.24	1,727,237
Powell	138.98	1,057,543	77.67	863,404	216.65	1,920,947
Prairie	62.89	274,340	60.83	261,749	123.72	536,089
Ravalli	88.23	2,505,047	60.06	1,702,923	148.29	4,207,970
Richland	60.13	4,016,076	39.45	2,623,693	99.59	6,639,769
Roosevelt	72.83	3,188,836	53.58	2,352,767	126.41	5,541,603
Rosebud	48.79	10,400,903	27.34	6,158,321	76.13	16,559,224
Sanders	87.52	2,593,672	51.61	1,535,999	139.13	4,129,671
Sheridan	62.91	2,446,410	49.91	1,943,066	112.81	4,389,476
Silver Bow	186.11	7,282,439	103.01	4,023,280 *	289.12	11,305,719
Stillwater	86.56	1,557,427	69.40	1,242,956	155.96	2,800,383
Sweet Grass	82.42	578,879	95.44	669,294	177.86	1,248,173
Teton	88.22	1,454,588	71.17	1,140,876	159.40	2,595,464
Toole	57.10	1,745,918	52.17	1,582,833	109.27	3,328,751
Treasure	80.27	353,798	72.28	314,727	152.55	668,525
Valley	103.81	3,085,543	73.79	2,194,901	177.61	5,280,444
Wheatland	68.43	491,232	74.88	532,341	143.31	1,023,573
Wibaux	42.90	719,334	31.11	520,054	74.01	1,239,388
Yellowstone	109.26	23,089,828	72.26	15,198,564 *	181.52	38,288,392
TOTAL		$173,365,105		$125,546,827		$298,911,932

* Includes Vo-tech and Community College Levies

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES — 1987

	Total Average Levy for State County and Schools	Fire Districts (Incl. Forest Fire Protection)	Miscellaneous Districts	Total Taxes Levied for all purposes except Cities & Towns
Beaverhead	277.15	$ 32,713	$ 227,801	$ 4,471,918
Big Horn	155.11		466,537	13,650,003
Blaine	174.09		441,028	6,243,634
Broadwater	197.36	36,485	415,759	2,685,992
Carbon	201.30	94,437	672,734	5,636,622
Carter	269.35	656	91,523	1,584,514
Cascade	339.32	128,664	2,274,377	32,869,643
Chouteau	235.03	34,676	689,433	7,294,917
Custer	363.35	1,231	346,713	6,381,793
Daniels	284.70	611	94,133	2,248,370
Dawson	315.64	19,126	656,349	7,818,771
Deer Lodge	370.22	320,049	107,600	3,742,702
Fallon	117.13	99,973	56,816	7,719,315
Fergus	285.42	53,741	274,597	6,351,681
Flathead	289.27	672,513	1,973,549	26,784,974
Gallatin	272.51	303,062	1,725,791	19,913,186
Garfield	189.22		149,775	1,522,550
Glacier	248.73	264	146,079	7,839,418
Golden Valley	209.75	83	29,946	1,157,649
Granite	285.78	41,582	102,667	2,352,448
Hill	251.25	96,490	452,475	11,329,424
Jefferson	262.29	96,107	179,342	5,567,431
Judith Basin	246.19	22,843	174,614	2,496,666
Lake	233.50	239,407	2,140,380	9,623,886
Lewis & Clark	331.74	272,351	848,564	22,868,808
Liberty	181.82	3,999	214,707	2,881,365
Lincoln	225.77	176,960	442,465	8,659,189
Madison	225.88	54,238	544,183	4,679,955
McCone	247.35	175	307,890	2,572,078
Meagher	188.56	11,157	110,038	1,707,930
Mineral	294.31	45,760	42,837	2,647,266
Missoula	317.05	1,483,749	1,659,682	39,469,637
Musselshell	200.52	12	103,695	2,855,557
Park	250.93	74,822	350,807	5,443,999
Petroleum	212.04		3,822	541,265
Phillips	173.02		385,841	6,059,275
Pondera	270.33	44,469	112,996	5,016,946
Powder River	183.73	13,353	49,112	3,141,017
Powell	298.97	92,064	90,018	3,997,056
Prairie	210.52	1,255	318,006	1,372,518
Ravalli	246.23	233,809	657,839	7,834,394
Richland	150.46	8,681	1,081,767	10,018,782
Roosevelt	177.59		316,451	8,272,988
Rosebud	100.80	10,660	1,275,980	24,111,917
Sanders	191.46	205,970	414,858	6,843,713
Sheridan	153.52	63,157	59,871	5,931,530
Silver Bow	418.05	1,250,387	2,081,111	19,236,561
Stillwater	229.70	50,733	183,879	4,193,286
Sweet Grass	265.04	21,444	22,730	1,987,653
Teton	247.89	818	1,060,477	5,312,962
Toole	163.86		76,946	5,174,145
Treasure	208.45		51,973	1,135,674
Valley	242.22	17,844	442,072	8,295,479
Wheatland	230.21	424	69,888	1,826,703
Wibaux	141.54	3,856	32,840	2,049,230
Yellowstone	264.59	49,487	1,871,228	62,126,193
TOTAL		$ 6,486,347	$ 29,174,591	$ 485,552,577

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES - 1988

	Total Average Levy for State County and Schools	Fire Districts (Incl. Forest Fire Protection)	Miscellaneous Districts	Total Taxes Levied for all purposes except Cities & Towns
Beaverhead	267.99	$ 29,906	$ 250,257	$ 3,934,731
Big Horn	121.57		278,541	13,137,846
Blaine	182.21		605,116	5,804,691
Broadwater	197.11	34,491	497,051	2,710,105
Carbon	204.02	100,113	629,335	5,869,100
Carter	211.77	670	80,128	1,175,628
Cascade	329.16	131,925	2,249,126	31,799,853
Chouteau	248.39	34,198	576,728	7,017,245
Custer	400.72	1,355	304,370	6,070,872
Daniels	342.75	347	72,238	2,274,514
Dawson	293.10	18,672	622,107	6,996,543
Deer Lodge	400.53	320,513	103,697	3,884,353
Fallon	104.82	54,688	13,749	7,448,890
Fergus	303.02	51,353	247,315	6,235,226
Flathead	314.79	691,253	2,258,033	29,192,536
Gallatin	273.69	335,392	866,377	18,930,330
Garfield	177.78		133,862	1,309,178
Glacier	224.68	264	150,652	7,606,648
Golden Valley	209.99	83	27,710	929,441
Granite	289.09	41,702	100,807	2,134,947
Hill	265.90	101,207	397,848	10,420,287
Jefferson	247.29	113,496	179,225	5,365,051
Judith Basin	249.64	21,859	8,980	1,512,596
Lake	233.47	239,297	2,088,997	9,377,219
Lewis & Clark	335.97	284,943	902,342	17,515,730
Liberty	185.10	3,025	79,806	2,662,514
Lincoln	252.70	175,890	455,313	8,514,595
Madison	224.31	57,908	580,715	4,405,553
McCone	256.64	148	176,130	2,342,427
Meagher	184.19	11,143	111,068	1,584,767
Mineral	317.93	54,939	44,002	2,555,253
Missoula	321.49	1,534,297	1,624,963	39,296,325
Musselshell	149.44		122,665	2,279,376
Park	238.65	77,427	382,065	5,180,144
Petroleum	183.85		3,788	563,514
Phillips	158.81		375,295	5,578,076
Pondera	248.09	44,102	115,733	4,603,458
Powder River	138.71	14,010	68,086	2,519,528
Powell	303.70	86,181	14,341	2,949,453
Prairie	236.11	1,202	305,426	1,308,303
Ravalli	229.98	242,208	694,781	7,385,243
Richland	142.18	7,030	1,007,608	10,404,694
Roosevelt	176.59	3,646	243,901	7,934,004
Rosebud	90.04	9,623	861,821	20,570,837
Sanders	206.23	202,589	405,992	6,701,781
Sheridan	147.65	78,580	43,671	5,836,328
Silver Bow	416.22	1,230,085	2,388,944	19,872,776
Stillwater	236.28	65,285	186,825	4,443,855
Sweet Grass	272.15	2,583	10,244	1,880,158
Teton	254.61	871	1,064,251	4,993,019
Toole	159.91		72,120	4,897,990
Treasure	238.05		52,003	1,088,427
Valley	242.91	1,260	476,275	7,632,368
Wheatland	233.19	431	47,277	1,696,540
Wibaux	124.27	25,347	7,111	2,105,989
Yellowstone	265.70	961,280	929,610	51,408,224
TOTAL		$ 7,498,817	$ 26,596,421	$ 453,849,079

TOTAL TAXES LEVIED — 1987

	Cities and Towns Amount Levied	Special Improvement Districts Amount Levied	Total Amount Levied for Cities, Towns and S.I.D's	Grand Total of All Taxes for All Purposes
Beaverhead	$ 288,876	$ 25,875	$ 314,751	$ 4,786,669
Big Horn	290,528	254,649	545,177	14,195,180
Blaine	307,227	454,732	761,959	7,005,593
Broadwater	129,568	9,901	139,469	2,825,461
Carbon	429,054	121,405	550,459	6,187,081
Carter	34,501		34,501	1,619,015
Cascade	5,296,883		5,296,883	38,166,526
Chouteau	252,208	131,346	383,554	7,678,471
Custer	908,746	645,856	1,554,602	7,936,395
Daniels	156,732	31,052	187,784	2,436,154
Dawson	786,501	443,556	1,230,057	9,048,828
Deer Lodge	55,842	286,591	342,433	4,085,135
Fallon	189,885	66,838	256,723	7,976,038
Fergus	745,567	162,661	908,228	7,259,909
Flathead	2,677,453	1,375,696	4,053,149	30,838,123
Gallatin	3,412,821		3,412,821	23,326,007
Garfield	18,980	3,222	22,202	1,544,752
Glacier	365,035	211,385	576,420	8,415,838
Golden Valley	18,527		18,527	1,176,176
Granite	85,212	6,475	91,687	2,444,135
Hill	1,114,629	962,341	2,076,970	13,406,394
Jefferson	138,130		138,130	5,705,561
Judith Basin	38,368	3,341	41,709	2,538,375
Lake	410,562	187,618	598,180	10,222,066
Lewis & Clark	2,971,676	4,019,261	6,990,937	29,859,745
Liberty	67,188	83,066	150,254	3,031,619
Lincoln	341,516		341,516	9,000,705
Madison	145,041	109,410	254,451	4,934,406
McCone	98,490	1,003	99,493	2,671,571
Meagher	79,723	942	80,665	1,788,595
Mineral	83,618		83,618	2,730,884
Missoula	6,114,682	1,262,184	7,376,866	46,846,503
Musselshell	123,294	220,645	343,939	3,199,496
Park	930,812	377,273	1,308,085	6,752,084
Petroleum	9,358		9,358	550,623
Phillips	288,031	339,963	627,994	6,687,269
Pondera	289,082	310,890	599,972	5,616,918
Powder River	62,755	25,602	88,357	3,229,374
Powell	172,711	23,214	195,925	4,192,981
Prairie	58,010	17,166	75,176	1,447,694
Ravalli	499,069	121,434	620,503	8,454,897
Richland	634,375	646,893	1,281,268	11,300,050
Roosevelt	302,968	377,944	680,912	8,953,900
Rosebud	220,843	178,148	398,991	24,510,908
Sanders	241,781	5,495	247,276	7,090,989
Sheridan	304,240	99,845	404,085	6,335,615
Silver Bow	10,963	822,304	833,267	20,069,828
Stillwater	183,466	44,548	228,014	4,421,300
Sweet Grass	148,152	1,210	149,362	2,137,015
Teton	224,690	185,510	410,200	5,723,162
Toole	342,107	46,699	388,806	5,562,951
Treasure	28,182	1,317	29,499	1,165,173
Valley	558,421	10,985	569,406	8,864,885
Wheatland	73,730	1,022	74,752	1,901,455
Wibaux	49,446	21,808	71,254	2,120,484
Yellowstone	11,993,269	12,403,952	24,397,221	86,523,414
TOTAL	$ 45,803,524	$ 27,144,273	$ 72,947,797	$ 558,500,375

TOTAL TAXES LEVIED — 1988

	Cities and Towns Amount Levied	Special Improvement Districts Amount Levied	Total Amount Levied for Cities, Towns and S.I.D's	Grand Total of All Taxes for All Purposes
Beaverhead	$ 284,696	$ 24,836	$ 309,532	$ 4,244,263
Big Horn	251,972	238,068	490,040	13,627,886
Blaine	294,280	376,824	671,104	6,475,795
Broadwater	117,755	9,887	127,642	2,837,747
Carbon	420,503	118,503	539,006	6,408,106
Carter	30,682		30,682	1,206,310
Cascade	5,193,129		5,193,129	36,992,982
Chouteau	247,977	139,502	387,479	7,404,724
Custer	887,611	627,187	1,514,798	7,585,670
Daniels	131,091	30,699	161,790	2,436,304
Dawson	747,004	436,102	1,183,106	8,179,649
Deer Lodge	53,954	284,486	338,440	4,222,793
Fallon	191,477	63,391	254,868	7,703,758
Fergus	688,194	148,624	836,818	7,072,044
Flathead	2,693,442	1,614,815	4,308,257	33,500,793
Gallatin	3,420,573	69,615	3,490,188	22,420,518
Garfield	16,607	3,207	19,814	1,328,992
Glacier	298,095	202,783	500,878	8,107,526
Golden Valley	18,208		18,208	947,649
Granite	82,527	8,592	91,119	2,226,066
Hill	1,084,012	1,013,035	2,097,047	12,517,334
Jefferson	133,661		133,661	5,498,712
Judith Basin	40,456	3,299	43,755	1,556,351
Lake	446,614	203,658	650,272	10,027,491
Lewis & Clark	2,932,072	4,119,357	7,051,429	24,567,159
Liberty	66,586	83,056	149,642	2,812,156
Lincoln	328,088		328,088	8,842,683
Madison	141,421	105,844	247,265	4,652,818
McCone	97,796	1,469	99,265	2,441,692
Meagher	77,730	1,049	78,779	1,663,546
Mineral	81,401		81,401	2,636,654
Missoula	5,979,225	1,189,040	7,168,265	46,464,590
Musselshell	121,439	208,521	329,960	2,609,336
Park	949,101	378,419	1,327,520	6,507,664
Petroleum	6,439		6,439	569,953
Phillips	276,452	376,179	652,631	6,230,707
Pondera	315,548	302,295	617,843	5,221,301
Powder River	64,590	25,960	90,550	2,610,078
Powell	176,615	26,063	202,678	3,152,131
Prairie	57,598	17,166	74,764	1,383,067
Ravalli	500,977	124,917	625,894	8,011,137
Richland	546,770	568,950	1,115,720	11,520,414
Roosevelt	295,475	351,248	646,723	8,580,727
Rosebud	225,324	177,299	402,623	20,973,460
Sanders	375,930	4,798	380,728	7,082,509
Sheridan	289,845	75,678	365,523	6,201,851
Silver Bow	11,463	870,453	881,916	20,754,692
Stillwater	194,862	41,994	236,856	4,680,711
Sweet Grass	146,359	1,167	147,526	2,027,684
Teton	207,564	197,052	404,616	5,397,635
Toole	325,033	47,832	372,865	5,270,855
Treasure	27,177	6,743	33,920	1,122,347
Valley	540,249	10,961	551,210	8,183,578
Wheatland	73,192	1,150	74,342	1,770,882
Wibaux	47,830	14,112	61,942	2,167,931
Yellowstone	11,317,942	13,339,233	24,657,175	76,065,399
TOTAL	$ 44,572,613	$ 28,285,118	$ 72,857,731	$ 526,706,810

IX. OTHER SERVICES

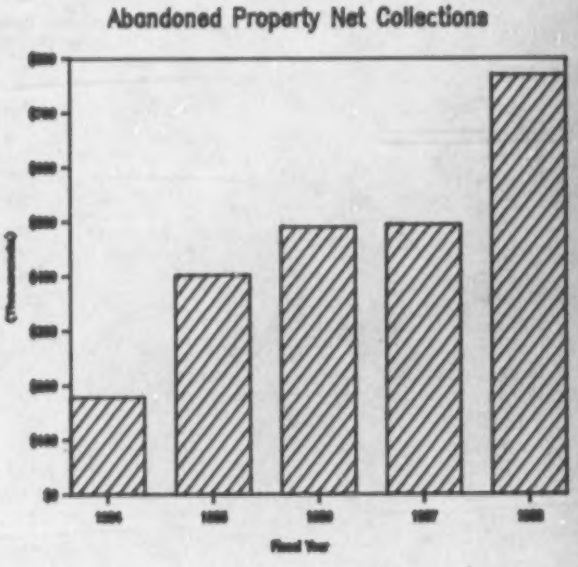
Abandoned Property

Under Montana's Unclaimed Property Act, any intangible and certain tangible personal property, unclaimed by its owner for at least 5 years, must be turned over to the Department of Revenue. One of the purposes of the Act is to protect the owners of lost or abandoned property.

The Department maintains records on all abandoned property reported in Montana. Reports filed by holders of abandoned property (banks and insurance companies for instance) may be examined by the public.

All collections over $25,000 (the amount allocated to the agency refund account) are transferred to the Public School Non-Expendable Trust Fund. Interest income earned by the Trust is distributed to the state's school districts on the basis of student enrollment.

The refund period for items valued at over $10 is unlimited. Interest and dividends earned on the property are non-refundable.



In 1983, the Department of Revenue began a field audit program on abandoned property. In fiscal year 1987, two financial institutions were audited resulting in collections of $39,203.

Abandoned Property Net Collections

FY 84	FY 85	FY 86	FY 87	FY 88
$ 178,639	$ 402,417	$ 490,341	$ 494,857	$ 769,008

Child Support Enforcement

The Department of Revenue's Child Support Enforcement Program under Title IV-D of the Social Security Act is responsible for enforcing child support obligations. In the case of families receiving public assistance through local welfare agencies, the program recovers taxpayer money for the county, state and federal governments. The program will also accept applications from non-welfare recipients and collect support. Other specific program responsibilities include paternity establishment, locating absent parents, identifying unreported child support, and formalizing support obligations. Recent federal legislation places an increased burden on state programs in terms of mandatory procedures and dramatically larger case numbers.

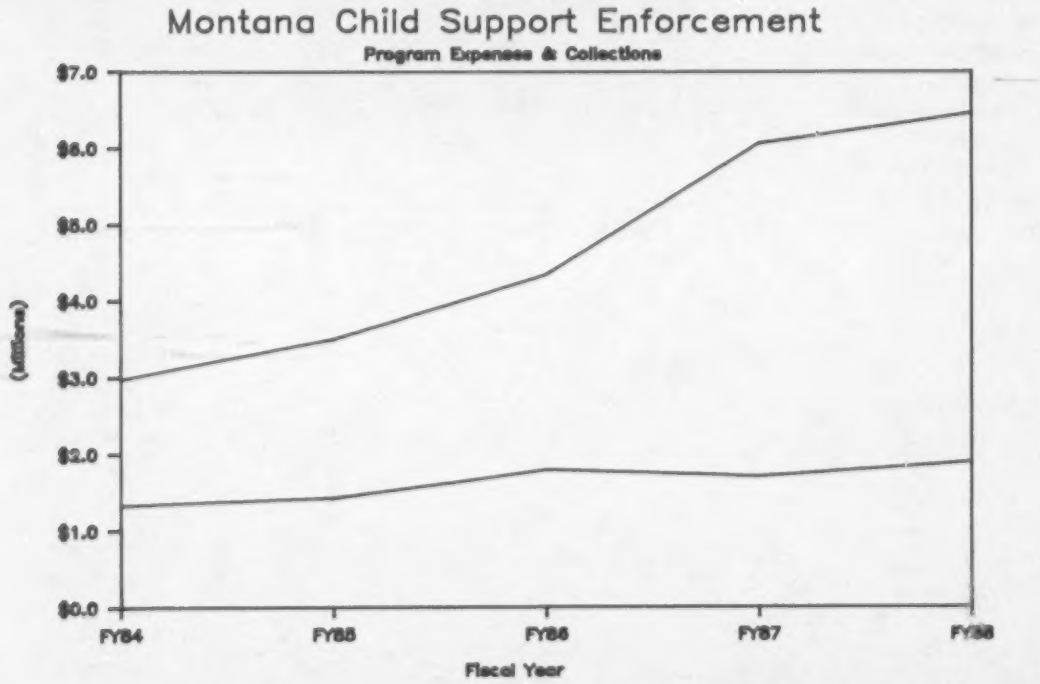
Montana Child Support Enforcement Collections

	FY 87	FY 88	% Increase Decrease
AFDC* Collections	$ 3,776,262	$ 3,805,907	1%
NAFDC** Collections	2,286,933	2,655,470	16%
Total Collections	6,063,195	6,461,377	7%
Total Administrative Costs	1,702,669	1,896,801	11%
Total Effectiveness Ratio***	$ 3.56	$ 3.41	-4%

* Aid to families with dependent children (public assistance)

** Non-Aid to families with dependent children (non-public assistance)

*** Reduction in cost effectiveness is due to service related program expansion mandated by Congress and authorized by the 1985 legislature.



	FY 84	FY 85	FY 86	FY 87	FY 88
Collections	$2,973,795	$3,501,231	$4,341,187	$6,063,195	$6,461,388
Expenses	$1,326,284	$1,425,733	$1,702,308	$1,702,669	$1,896,801

Welfare & Medicaid Fraud, Liquor and Video Gaming

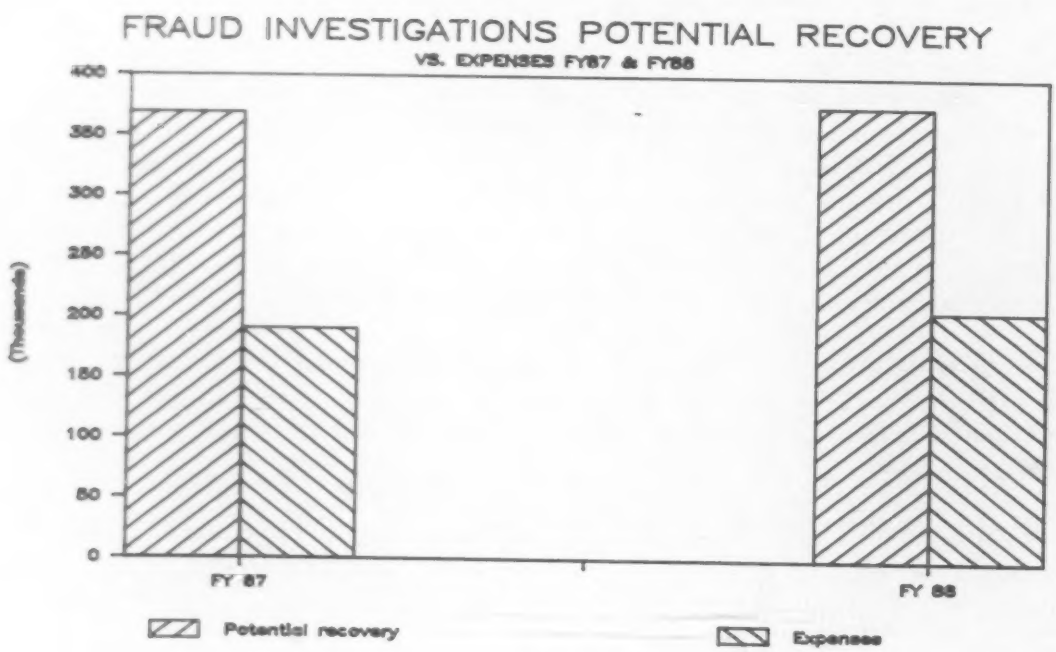
The Investigations Bureau was established in 1973. The Bureau is funded through federal, liquor revolving, video gaming, and General Fund sources. Welfare and Medicaid fraud investigations receive either a 50% or 75% federal match depending on the type of fraud. Liquor and gaming investigation activities are designed to protect the public health, welfare, and safety and assure the $10.5 million in gaming tax and $17 million in liquor system net profit and taxes.

I. Number and Type of Investigations Initiated, Completed or Closed

	Completed		Opened		Closed		Issued	
	FY87	FY88	FY87	FY88	FY87	FY88	FY87	FY88
Welfare Fraud			187	200	161	161		
Medicaid Fraud			1	2	0	0		
Video Gaming								
Inspections	859	1,933						
Violations							7	39
Warnings							54	302
Backgrounds	288	198						
Special Investigations			87	314	60	235		
Liquor								
Inspections	54	139						
Violations							42	38
Warnings							62	95
Special Investigations			100	94	78	85		
Backgrounds	1,451	1,738						
License Investigations			619	642	651	522		
Local Law Enforcement Assisttance			15	11				
Totals	2,652	4,008	1,009	1,263	950	1,003	165	474

II. Potential Welfare Fraud Collections and Actual Expenses

Collections	FY87	FY88
Dollar loss of fraud investigated and referred for prosecution	$222,640	$254,516
Court ordered restitution or collection	$128,774	$107,766
Food stamp savings Automatic disqualification	$ 17,280	$ 12,960
TOTALS	$368,694	$375,242
Program Expenses		
Federal & State	$189,822	$206,165
Welfare Fraud Criminal Convictions	32	24



APPENDIX

REVENUE OVERSIGHT COMMITTEE
CRITIQUE OF THE DEPARTMENT OF REVENUE'S ACTIVITY

As required in section 5-18-108, MCA, the Revenue Oversight Committee herein presents its critique of the Montana Department of Revenue.

The long history of cooperation between the Committee and the Department repeated itself during the 1987-1988 interim. Requests for information were generally met in a reasonable and timely manner by the Department.

The Committee undertook a number of interim studies, including those assigned to it by the Legislature, as well as the development of a sales tax data base and an examination of the impact of protested taxes on local governments and school districts arising from the beneficial use tax on Bonneville Power Administration transmission lines. In all instances the Department provided needed information and often pertinent insights during the course of the studies.

Several times during the interim, the Department requested guidance from the Committee as to the legislative intent of statutory language. While disagreement between the Committee and the Department sometimes occurred on the proper implementation of policy, the Committee generally viewed these requests as a valuable opportunity to develop a common understanding on which to ensure the equitable, and effective administration of Montana's tax laws.

Because of time limits and budget constraints imposed on the Committee as the result of other priorities, the Committee was unable to examine the Department's budget or provide an in-depth analysis of the Department's overall operations.

The Committee looks forward to continuing and improving upon the professional working relationship established with the Department over the last 10 years.

For the Revenue Oversight Committee,

Senator Robert Brown, Chairman

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